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ABSTRACT

This first supplement to the basic volume presents tax capacity, effort, and collected revenue data for state and local governments for 1977. Planned for issuance every other year, the supplement consists of computer printout tables with the earlier basic volume continuing to serve as reference for theory, analysis, and methodology. Figures for all states for fiscal year 1977 are presented in extensive tables. The system used is a simplified version of the Representative Tax System, which identifies tax bases, determines national average tax rates for those bases, and uses the figures to determine each state's reasonable taxing capacity. The system also provides for comparing actual taxing performance against these capacities to reveal relative tax effort. The appendix offers tables of capacity and effort measures by type of tax. (Author/LD)

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TAX WEALTH IN FIFTY STATES

1977 Supplement

EA 012 333

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D. Kent Halstead
H. Kent Weldon

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Preface

This first *Supplement* to the basic volume *Tax Wealth in Fifty States*[1] presents tax capacity, effort, and collected revenue data for State and local governments for 1977. Planned for issuance every-other-year, the *Supplement* consists of computer print-out tables with the earlier basic volume continuing to serve as reference for theory, analysis, and methodology.

The purpose of fiscal capacity measures is to provide comparisons of the abilities of State and local governments to finance public services. Knowing the strengths and weaknesses of their jurisdiction permits citizens to realistically judge the degree to which local governments must tap available capacities to meet public needs. Good financial comparisons assist governors, mayors, legislators, and other policy makers in knowing specifically in what areas of taxation opportunities for increased revenues are scarce or abundant. At the Federal level, increased interest is being shown in using fiscal capacity adjustments to establish roughly the same beginning fiscal position for States to support selected public services.

Fiscal *capacity*, in dollars per capita, is the relative ability of State and local governments to obtain revenues out of their own sources through taxes. Fiscal *effort*, expressed as a percentage, is the extent to which governments actually use their tax capacity. Both measurements are made in terms of relative comparable positions rather than in absolute terms. They attempt to answer such questions as: How does the ability of our State to raise revenues through taxes compare with that of our neighbors? How does our State's effort to collect taxes compare with that made by other States?

The approach used in deriving a jurisdiction's tax capacity — the "representative tax system" — estimates the amount of economic activity or tax base for each type of tax (property, family income, consumption of a wide variety of products or of special commodities such as gasoline and tobacco, licenses, etc.). These bases are not uniformly available to all jurisdictions and constitute the essential differences among States in potential ability to raise revenue through taxation. Tax capacity is determined by applying identical tax rates (national averages) to each State's respective tax bases. Capacity so measured suggests only what revenue potential would exist under typical taxing conditions and should not be interpreted as ideal or even desirable. Further, the indexes reported are *approximations* and not exact measures.

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[1] D. Kent Halstead, *Tax Wealth in Fifty States*, National Institute of Education, DHEW, U.S. Government Printing Office, Washington, D.C., 1978, 255 pp.

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Two additional precautions are warranted. The fiscal capacity measures in this report are for *taxes* only, non-tax revenue such as charges for various government services, are excluded. Altogether non-tax sources supply roughly one-third of the total revenues of State and local governments. Secondly, tax capacity and effort are reported for State and local governments combined. This approach of dealing jointly with both levels of government is necessary to take account of the varying ways that States share responsibility with their local governments for providing and financing public services.

For many States there are large-scale differences in personal income and the yield or capacity of the representative tax system. As argued before, the representative tax system provides a better measure of State wealth and should be employed in preference to personal income where the potential revenue raising ability of *governments* using prevailing tax structures is sought. Resident personal income fails to reflect closely many revenue potentials such as oil and mineral deposits, the large amount of farm land in agriculture States, and the expanded hotel and amusement business in tourist States. Further, although taxes are generally paid out of the income stream at some point, the ultimate point or receipt of personal income by residents does not accurately reflect these various locations and hence does not provide an accurate comparative measure of fiscal capacity on a State-by-State basis.

D. Kent Halstead
H. Kent Weldon

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1 State relationships between tax capacity and effort and amount collected per capita, all taxes, 1977 13

Table 1. — Basic information underlying indexes of relative State and local government tax capacity and effort, 1977

Type of Tax	Amount ($ millions)			Percent of			Tax base (or proxy) for State area ($ millions)	Average effective rate (total amount ÷ tax base)	Description of tax base (or proxy)
	Total	State[1]	Local	Total	State	Local			
All Taxes[2]	169,102.0	97,094.0	72,008.0	100.0	100.0	100.0	—	—	—
A. SALES AND GROSS RECEIPTS TAXES	58,693.3	51,145.5	7,547.8	34.7	52.67	10.48	—	—	
1. General sales or gross receipts taxes	36,312.9	30,895.9	5,417.0	21.5	31.82	7.52	$766,712	4.74%	Sales and gross receipts from retail trade and service businesses, such as hotels, personal services and amusement establishments.
2. Selective sales and gross receipts taxes	22,380.5	20,249.6	2,130.9	13.2	20.85	2.95	—	—	
a. Motor fuels	9,163.5	9,088.3	75.2	5.4	9.36	.10	117,646 (millions of gallons)	7.79¢/gal.	Private and commercial highway fuel consumption in gallons.
b. Alcoholic beverages	2,263.5	2,119.8	143.7	1.3	2.18	2.0	432,565 (thous. of gallons)	$5.23/gal.	Consumption of distilled spirits in wine gallons.
c. Tobacco products	3,631.7	3,500.2	131.5	2.1	3.60	.18	28,669.4 (millions of packs)	12.67¢/pack	Cigarette consumption in packages.
d. Insurance	2,353.9	2,335.9	18.0	1.4	2.41	.02	$135,411.0	1.74%	Insurance premium volume for all types of insurance.
e. Public utilities	4,125.7	2,363.3	1,762.4	2.4	2.43	2.45	124,474.5	3.31%	Revenues from sales of investor-owned electric, gas, and telephone public utilities.
f. Parimutuels	721.2	721.2		.4	.74		11,804.0	6.11%	Parimutuel turnover from horse and dog racing.
g. Amusements	120.9	120.9		.1	.12		22,803.0	.53%	Receipts of amusement or entertainment businesses including motion picture theaters.
B. LICENSES	6,496.5	6,139.4	357.1	3.84	6.32	.50	—	—	
1. Motor vehicles	4,597.4	4,243.2	354.2	2.71	4.37	.49	146,511 (thous. of registrations)	$31.38/ registration	Private and commercial motor vehicles registrations.
2. Motor vehicle operators	345.0	344.0	1.0	.20	.35	.00	138,121 (thous. of licenses)	$2.50/license	Motor vehicle operator's licenses in force.
3. Corporations in general	1,041.5	1,040.7	.8	.62	1.07	.00	2,242,501 corps.	$464.44/licens.	Number of incorporated businesses.
4. Alcoholic beverages	177.9	176.8	1.1	.10	.18	.00	263,759 (licenses)	$674.48/license	Number of retail licenses issued for the sale of distilled spirits.
5. Hunting & fishing licenses	334.6	334.6		.20	.34		43,521,361(licenses)	$7.69/license	Number of paid hunting and fishing license holders.
C. INDIVIDUAL INCOME TAXES	29,244.9	25,492.5	3,752.4	17.28	26.25	5.21	933,126 (taxable income)	3.13%	Individual taxable income.
D. CORPORATION NET INCOME TAXES	9,229.6	9,173.8	55.8	5.45	9.45	.08	$181,689	5.08%	Corporate income allocated among States based on equal (one-third) weights given to retail receipts, payroll, and corporate property.
E. PROPERTY TAXES	61,445.1	1,170.2	60,274.9	36.34	1.21	83.71	—	—	
1. Residential property (nonfarm)	30,390.9			17.97			$1,917,383	1.58%	Estimated sale value of specified owner and renter occupied property.
2. Commercial and industrial	22,307.4			13.19			$1,445,547	1.54%	Book value of depreciable assets, inventories, depletable assets, and land of corporations.
3. Farm real estate	3,251.8		3,251.8	1.9			$483,846	.67%	Owner's estimate of fair market value of farm land and buildings.
4. Public utilities	5,494.9			3.24			$379,090	1.45%	Gas utility plant value allocated among States according to miles of gas pipeline. Telephone plant value allocated among States according to number of telephones. Electric plant value allocated among States according to electrical generating capacity in kilowatts.
F. DEATH AND GIFT TAXES	1,824.4	1,804.6	19.8	1.08	1.85	.03	$20,846	8.75%	Value of taxable estates.
G. SEVERANCE TAXES	2,168.2	2,168.2		1.3	2.23		$77,076	2.81%	Value of mineral production.

NOTES FOR TABLE 1:

[1] D.C. taxes included with local collections

[2] All taxes excluding the following:

State other selective sales and gross receipts taxes: $1,215,844,000
State public utilities license taxes: $98,136,000
State amusements license taxes: $50,239,000
State occupations and business not elsewhere classified license taxes, $813,364,000
State other license taxes: $48,158,000
State documentary and stock transfer taxes, $630,484,000
State other taxes, $43,684,000
Local other selective sales taxes, $605,900,000
Local other taxes, $2,180,000,000
State special property taxes: $1,089,606,000. Excluded are property taxes on oil and gas reserves, property, and equipment, motor vehicles and house trailers, and intangible personal property — deposit, interest, etc.

These excluded taxes totaling $6,776,415,000 equals 3.85 percent of the $175,878,700,000 total State and local taxes collected in 1978.

Table 2.—Capacity and effort measures for all taxes of State and local governments, by State, 1977

State	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Taxes Collected Amount	Taxes Collected Per Capita	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$604.63	77	$2,231,105	$1,771,494	$480.08	79	$ -459,611
Alaska	1,128.53	144	459,311	488,736	1200.82	106	29,425
Arizona	730.76	93	1,677,821	1,840,753	801.72	110	162,932
Arkansas	614.63	79	1,317,776	1,038,412	484.33	79	-279,364
California	868.52	111	19,017,048	22,781,942	1040.46	120	3,764,894
Colorado	840.73	108	2,201,880	2,113,575	807.02	96	-88,305
Connecticut	878.67	112	2,730,903	2,725,909	877.06	100	-4,994
Delaware	961.55	123	559,621	440,046	756.09	79	-119,575
District of Columbia	919.00	118	634,108	758,483	1099.25	120	124,375
Florida	814.14	104	6,881,102	5,023,208	594.32	73	-1,857,894
Georgia	665.52	85	3,359,547	3,003,345	594.95	89	-356,202
Hawaii	838.57	107	750,522	861,744	962.81	115	111,222
Idaho	688.01	88	589,629	533,846	622.92	91	-55,783
Illinois	876.96	112	9,861,470	9,502,926	845.08	96	-358,544
Indiana	773.28	99	4,121,612	3,457,834	648.75	84	-663,778
Iowa	806.51	103	2,321,947	2,123,162	737.47	91	-198,785
Kansas	797.17	102	1,854,218	1,665,636	716.09	90	-188,582
Kentucky	681.05	87	2,355,066	1,917,163	554.41	81	-437,903
Louisiana	815.10	104	3,196,029	2,418,705	616.85	76	-777,324
Maine	644.66	82	699,461	703,361	648.26	101	3,900
Maryland	785.24	100	3,250,119	3,435,116	829.94	106	184,997
Massachusetts	726.94	93	4,203,177	5,588,114	966.47	133	1,384,937
Michigan	816.03	104	7,449,521	7,929,446	868.60	106	479,925
Minnesota	775.34	99	3,081,980	3,448,180	867.47	112	366,200
Mississippi	542.23	69	1,295,385	1,241,473	519.66	96	-53,912

NOTE: Potential tax yield, Amount collected and Amount collected less potential tax yield are in thousands of dollars. Per capita is in dollars.

	Tax Capacity		Potential	Taxes Collected		Tax Effort	Amount Collected Less Potential
State	Per Capita	Index	Tax Yield	Amount	Per Capita	Index	Tax Yield
Missouri	$733.89	94	$3,523,389	$2,865,258	$596.80	81	$ -658,131
Montana	791.92	101	602,652	572,773	752.66	95	-29,879
Nebraska	769.68	98	1,201,479	1,187,139	760.50	99	-14,340
Nevada	1,199.14	153	759,058	475,982	751.95	63	-283,076
New Hampshire	798.93	102	678,292	495,124	583.18	73	-183,168
New Jersey	835.55	107	6,123,740	6,732,640	918.63	110	608,900
New Mexico	757.60	97	901,547	710,829	597.36	79	-190,718
New York	744.33	95	13,341,297	21,655,653	1208.19	162	8,314,356
North Carolina	651.45	83	3,599,267	3,162,884	572.47	88	-436,383
North Dakota	735.33	94	480,171	432,129	661.76	90	-48,042
Ohio	805.91	103	8,624,009	6,756,882	631.43	78	-1,867,127
Oklahoma	804.02	103	2,260,106	1,617,975	575.59	72	-642,131
Oregon	795.11	102	1,889,183	1,803,188	758.92	95	-85,995
Pennsylvania	766.44	98	9,032,456	8,471,665	718.85	94	-560,791
Rhode Island	683.89	87	639,441	728,774	779.44	114	89,333
South Carolina	604.61	77	1,738,851	1,519,733	528.42	87	-219,118
South Dakota	678.40	87	467,419	416,485	604.48	89	-50,934
Tennessee	645.15	83	2,773,501	2,311,205	537.61	83	-462,296
Texas	884.08	113	11,342,752	7,747,713	603.87	68	-3,595,039
Utah	697.64	89	884,613	815,133	642.85	92	-69,480
Vermont	713.49	91	344,617	363,583	752.76	106	18,966
Virginia	707.01	90	3,630,513	3,212,011	625.51	88	-418,502
Washington	775.61	99	2,837,171	2,772,467	757.92	98	-64,704
West Virginia	723.53	93	1,345,038	1,054,923	567.47	78	-290,115
Wisconsin	750.31	96	3,489,685	4,009,596	862.09	115	519,911
Wyoming	1,210.09	155	491,295	397,573	979.24	81	-93,722
U.S. Total	**$781.68**	**100**	**$169,101,926**	**$169,101,926**	**$786.72**	**100**	**$ 0**

Table 3.—Summary measures of capacity, effort, and percent distribution for taxes of State and local governments, by type of tax and by State, 1977

	ALL TAXES			SALES AND GROSS RECEIPTS			LICENSES			INDIVIDUAL INCOME		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	77	79	100.0%	90	121	40.2%	99	86	4.9%	71	80	15.9%
Alaska	144	106	100.0%	106	62	26.0%	109	131	2.9%	193	198	23.1%
Arizona	93	110	100.0%	106	125	39.4%	102	87	4.2%	86	71	15.9%
Arkansas	79	79	100.0%	93	94	40.9%	102	84	5.0%	63	90	13.9%
California	111	120	100.0%	108	111	33.7%	98	65	3.4%	110	111	17.1%
Colorado	108	96	100.0%	109	99	35.3%	128	71	4.6%	107	90	17.2%
Connecticut	112	100	100.0%	97	129	29.9%	104	83	3.6%	132	11	20.3%
Delaware	123	79	100.0%	118	37	33.3%	99	459	3.1%	116	196	16.3%
District Of Columbia	118	120	100.0%	128	99	37.8%	76	148	2.5%	124	221	18.3%
Florida	104	73	100.0%	116	99	38.5%	110	119	4.1%	95	0	15.7%
Georgia	85	89	100.0%	98	97	39.8%	99	44	4.4%	78	94	15.7%
Hawaii	107	115	100.0%	111	171	36.0%	91	63	3.3%	104	161	16.8%
Idaho	88	91	100.0%	92	83	36.1%	133	99	5.8%	75	129	14.7%
Illinois	112	96	100.0%	105	112	32.8%	93	141	3.2%	126	74	19.4%
Indiana	99	84	100.0%	101	98	35.6%	99	65	3.9%	104	69	18.2%
Iowa	103	91	100.0%	102	72	34.4%	120	135	4.5%	95	121	18.0%
Kansas	102	90	100.0%	99	88	33.7%	117	88	4.4%	99	67	16.8%
Kentucky	87	81	100.0%	92	87	36.6%	99	66	4.4%	79	127	15.7%
Louisiana	104	76	100.0%	93	120	31.0%	95	88	3.5%	85	30	14.1%
Maine	82	101	100.0%	92	109	38.7%	105	91	4.9%	67	77	14.0%
Maryland	100	108	100.0%	104	79	36.0%	89	79	3.4%	119	178	20.5%
Massachusetts	93	133	100.0%	93	69	34.7%	94	45	3.9%	99	154	18.4%
Michigan	104	106	100.0%	100	89	33.1%	98	85	3.6%	116	115	19.3%
Minnesota	99	112	100.0%	98	87	34.4%	113	92	4.4%	95	187	16.6%
Mississippi	69	96	100.0%	83	131	41.7%	91	71	5.0%	55	74	13.7%
Missouri	94	81	100.0%	100	91	37.1%	101	97	4.1%	93	79	17.1%
Montana	101	95	100.0%	96	40	32.8%	152	89	5.8%	84	129	14.4%
Nebraska	98	99	100.0%	106	82	37.3%	118	82	4.6%	92	88	16.2%
Nevada	153	63	100.0%	218	77	49.3%	135	82	3.4%	133	0	15.0%
New Hampshire	102	73	100.0%	121	35	41.2%	105	97	4.0%	98	6	16.5%
New Jersey	107	110	100.0%	99	95	32.3%	98	133	3.5%	121	59	19.6%
New Mexico	97	79	100.0%	101	116	36.0%	111	95	4.4%	73	23	13.0%
New York	95	162	100.0%	93	130	33.9%	80	93	3.2%	100	241	18.3%
North Carolina	83	88	100.0%	93	90	38.5%	100	94	4.6%	73	143	15.2%
North Dakota	94	90	100.0%	104	88	38.5%	130	106	5.3%	77	81	14.1%
Ohio	103	78	100.0%	98	77	33.1%	103	113	3.8%	107	76	17.9%
Oklahoma	103	72	100.0%	96	83	32.6%	116	125	4.3%	85	67	14.3%
Oregon	102	95	100.0%	110	25	37.4%	116	125	4.4%	106	164	18.1%
Pennsylvania	98	94	100.0%	93	94	33.1%	98	157	3.9%	98	124	17.3%
Rhode Island	87	114	100.0%	93	108	36.8%	114	65	5.0%	88	93	17.4%
South Carolina	77	87	100.0%	86	104	38.7%	92	52	4.6%	68	109	15.3%
South Dakota	87	89	100.0%	106	88	42.4%	122	89	5.4%	65	0	12.9%
Tennessee	83	83	100.0%	93	122	39.3%	97	125	4.5%	77	5	16.2%
Texas	113	68	100.0%	107	87	32.8%	102	144	3.5%	107	0	16.4%
Utah	89	92	100.0%	89	115	34.6%	115	52	4.9%	77	119	15.0%
Vermont	91	106	100.0%	108	66	41.0%	117	124	4.8%	69	157	13.0%
Virginia	90	88	100.0%	91	94	34.8%	90	106	3.8%	101	102	19.3%
Washington	99	98	100.0%	97	181	34.0%	113	82	4.4%	115	0	20.0%
West Virginia	93	78	99.3%	87	137	32.4%	93	92	3.8%	82	80	15.2%
Wisconsin	90	115	100.0%	96	87	34.7%	103	82	4.1%	90	203	16.2%
Wyoming	155	81	100.0%	111	117	24.9%	162	202	4.0%	118	0	13.1%
U.S.			100.0%			34.7%			3.8%			17.3%

	CORPORATION NET INCOME			PROPERTY			DEATH AND GIFT			SEVERANCE		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	53	91	3.7%	70	30	32.8%	55	25	0.8%	96	38	1.6%
Alaska	205	101	7.7%	127	86	31.9%	41	14	0.3%	899	65	8.0%
Arizona	57	93	3.3%	86	125	33.5%	63	29	1.0%	193	0	2.7%
Arkansas	56	131	3.9%	74	52	34.4%	54	25	0.7%	74	66	1.2%
California	96	182	4.7%	120	129	39.2%	125	159	1.2%	52	1	0.6%
Colorado	93	78	4.7%	106	105	35.7%	78	155	0.8%	144	6	1.7%
Connecticut	155	98	7.5%	115	126	37.3%	151	124	1.4%	3	0	0.0%
Delaware	168	70	7.4%	132	36	39.1%	95	164	0.8%	1	0	0.0%
District Of Columbia	86	220	4.0%	115	74	35.4%	222	153	2.0%	0	0	0.0%
Florida	54	99	2.8%	105	71	36.6%	155	45	1.6%	53	104	0.7%
Georgia	62	129	3.9%	82	82	34.8%	64	56	0.8%	26	0	0.4%
Hawaii	55	132	2.8%	119	49	40.4%	62	87	0.6%	14	0	0.2%
Idaho	56	150	3.5%	91	79	37.7%	86	57	1.1%	71	3	1.0%
Illinois	127	63	6.2%	113	99	36.7%	144	61	1.4%	44	0	0.5%
Indiana	81	47	4.4%	99	86	36.4%	104	57	1.1%	32	3	0.4%
Iowa	58	128	3.1%	113	90	39.9%	179	76	1.9%	23	0	0.3%
Kansas	89	138	4.8%	103	103	36.6%	153	59	1.6%	162	2	2.0%
Kentucky	98	90	6.2%	77	48	32.2%	64	103	0.8%	284	115	4.2%
Louisiana	168	34	8.8%	94	37	32.6%	63	89	0.7%	750	168	9.2%
Maine	47	160	3.1%	86	97	38.0%	82	107	1.1%	11	0	0.2%
Maryland	57	115	3.1%	100	94	36.1%	72	79	0.8%	13	0	0.2%
Massachusetts	76	213	4.4%	96	161	37.4%	94	157	1.1%	4	0	0.0%
Michigan	132	153	6.9%	103	113	35.7%	76	87	0.8%	46	23	0.6%
Minnesota	88	174	4.8%	104	92	38.1%	82	157	0.9%	62	243	0.8%
Mississippi	54	83	4.3%	64	64	33.6%	42	51	0.7%	59	161	1.1%
Missouri	81	64	4.7%	90	75	35.0%	104	47	1.2%	52	0	0.7%
Montana	62	125	3.3%	110	116	39.5%	98	105	1.0%	253	226	3.2%
Nebraska	63	101	3.5%	98	128	36.1%	183	8	2.0%	22	32	0.3%
Nevada	64	0	2.3%	117	79	27.8%	186	0	1.3%	111	1	0.9%
New Hampshire	57	157	3.1%	96	140	34.1%	100	103	1.1%	6	30	0.1%
New Jersey	101	106	5.1%	113	146	38.4%	99	142	1.0%	5	0	0.1%
New Mexico	79	73	4.5%	86	45	32.3%	69	65	0.8%	685	126	9.1%
New York	153	111	8.7%	90	174	34.5%	115	115	1.3%	7	0	0.1%
North Carolina	69	126	4.5%	83	57	36.1%	62	129	0.8%	11	0	0.2%
North Dakota	60	130	3.5%	92	85	35.6%	124	53	1.4%	119	198	1.6%
Ohio	101	68	5.4%	109	81	38.3%	90	31	0.9%	39	9	0.5%
Oklahoma	184	32	9.8%	95	50	33.7%	98	118	1.0%	350	194	4.4%
Oregon	71	127	3.6%	99	126	35.4%	75	189	0.8%	14	112	0.2%
Pennsylvania	97	137	5.4%	104	68	38.5%	84	175	0.9%	76	0	1.0%
Rhode Island	89	149	4.3%	85	133	35.3%	93	122	1.1%	2	0	0.0%
South Carolina	50	173	3.5%	78	58	36.8%	56	79	0.8%	14	0	0.2%
South Dakota	35	25	2.2%	84	129	35.0%	113	86	1.4%	44	18	0.6%
Tennessee	62	137	4.1%	78	64	34.2%	92	125	1.2%	29	16	0.5%
Texas	181	0	8.7%	102	81	32.6%	101	61	1.0%	437	161	5.0%
Utah	67	69	4.1%	92	73	37.3%	42	124	0.5%	253	28	3.6%
Vermont	44	184	2.7%	93	125	37.1%	91	70	1.1%	22	0	0.3%
Virginia	57	129	3.4%	92	73	36.8%	81	68	1.0%	62	2	0.9%
Washington	63	0	3.5%	101	80	36.9%	96	161	1.0%	15	644	0.2%
West Virginia	71	41	4.2%	91	43	35.4%	52	111	0.6%	562	0	7.7%
Wisconsin	82	154	4.7%	104	101	39.3%	78	174	0.9%	8	18	0.1%
Wyoming	255	0	9.0%	152	93	35.7%	102	103	0.7%	1506	77	12.5%
U.S.			5.5%			36.3%			1.1%			1.3%

Table 3.—Summary measures of capacity, effort, and percent distribution for taxes of State and local governments, by type of tax and by State, 1977

	SALES AND GROSS RECEIPTS			GENERAL SALES OR GROSS RECEIPTS			SELECTIVE SALES & GROSS RECEIPTS			Motor Fuels			Alcoholic Beverages		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	90	121	40.2%	87	110	24.2%	94	136	16.0%	113	107	7.9%	79	286	1.4%
Alaska	108	62	26.0%	116	40	17.3%	95	108	8.7%	93	128	3.5%	160	117	1.5%
Arizona	108	125	39.4%	108	145	24.9%	102	91	14.5%	114	100	6.6%	100	74	1.4%
Arkansas	93	94	40.9%	88	87	24.1%	100	103	16.9%	122	108	8.4%	59	144	1.0%
California	108	111	33.7%	111	128	21.5%	103	82	12.2%	99	88	4.8%	122	45	1.5%
Colorado	109	99	35.3%	115	111	23.0%	100	76	12.3%	105	88	5.3%	116	63	1.4%
Connecticut	97	129	29.9%	96	117	18.3%	98	149	11.5%	85	142	4.1%	117	64	1.4%
Delaware	118	37	33.3%	119	0	20.7%	116	98	12.5%	102	118	4.5%	128	56	1.4%
District Of Columbia	128	99	37.8%	135	90	24.6%	117	115	13.2%	61	126	2.8%	309	48	3.5%
Florida	118	99	38.5%	119	83	24.5%	110	127	14.0%	104	104	5.4%	139	152	1.8%
Georgia	95	97	39.8%	95	96	24.0%	102	99	15.8%	119	96	7.6%	104	228	1.6%
Hawaii	111	171	36.0%	134	170	26.8%	75	175	9.3%	64	181	3.3%	117	148	1.5%
Idaho	92	83	36.1%	88	82	21.4%	98	85	14.7%	114	108	7.0%	73	101	1.1%
Illinois	105	112	32.6%	106	112	20.3%	105	112	12.4%	91	94	4.4%	114	76	1.4%
Indiana	101	98	35.6%	99	118	21.6%	105	67	14.0%	111	105	6.1%	75	68	1.0%
Iowa	102	72	34.4%	104	69	21.7%	99	77	12.7%	115	95	6.0%	72	68	0.9%
Kansas	99	88	33.7%	99	87	20.9%	99	88	12.8%	112	108	6.0%	63	114	0.8%
Kentucky	92	87	36.6%	85	94	21.1%	102	78	15.6%	106	118	6.6%	71	58	1.1%
Louisiana	93	120	31.0%	87	141	18.0%	103	91	13.0%	103	101	5.4%	94	127	1.2%
Maine	92	109	38.7%	92	101	24.0%	91	123	14.7%	103	117	6.6%	101	213	1.6%
Maryland	104	79	36.0%	105	64	22.4%	103	105	13.6%	92	116	5.0%	132	50	1.8%
Massachusetts	93	69	34.7%	95	48	21.9%	90	106	12.9%	79	110	4.6%	120	106	1.7%
Michigan	100	89	33.1%	97	95	20.0%	104	81	13.1%	99	112	5.2%	96	87	1.2%
Minnesota	98	87	34.4%	101	70	21.9%	94	119	12.5%	101	116	5.5%	110	111	1.5%
Mississippi	83	131	41.7%	81	147	25.0%	87	109	16.7%	109	128	8.5%	78	144	1.5%
Missouri	100	91	37.1%	101	90	23.1%	100	94	14.1%	115	88	6.6%	73	83	1.0%
Montana	96	40	32.8%	94	0	19.9%	99	102	12.9%	123	111	6.6%	106	108	1.4%
Nebraska	106	62	37.3%	111	76	24.2%	97	94	13.1%	113	118	6.2%	86	73	1.2%
Nevada	218	77	49.3%	255	50	35.6%	159	148	13.7%	141	98	5.0%	363	44	3.2%
New Hampshire	121	35	41.2%	109	0	22.9%	141	78	18.3%	97	116	5.1%	278	17	3.6%
New Jersey	99	95	32.3%	98	76	19.7%	101	127	12.5%	88	107	4.5%	108	65	1.4%
New Mexico	101	116	36.0%	97	138	21.5%	106	84	14.5%	134	96	7.5%	88	60	1.2%
New York	93	130	33.9%	92	142	20.7%	94	111	13.1%	61	111	3.5%	112	71	1.6%
North Carolina	93	90	38.5%	87	80	22.5%	101	104	16.0%	108	115	7.0%	79	191	1.3%
North Dakota	104	88	38.5%	110	91	25.1%	95	83	13.4%	113	95	6.5%	107	86	1.5%
Ohio	98	77	33.1%	98	68	20.4%	99	91	12.7%	100	87	5.3%	69	93	0.9%
Oklahoma	96	83	32.6%	90	80	18.9%	106	87	13.7%	126	82	6.6%	81	143	1.1%
Oregon	110	25	37.4%	111	0	23.5%	107	67	13.9%	115	80	6.1%	92	26	1.2%
Pennsylvania	93	94	33.1%	95	82	20.7%	92	115	12.4%	87	115	4.8%	72	120	1.0%
Rhode Island	93	108	36.8%	93	98	22.7%	93	126	14.1%	78	132	4.8%	109	68	1.7%
South Carolina	86	104	38.7%	80	108	22.1%	97	99	16.6%	111	104	7.8%	105	234	1.8%
South Dakota	106	88	42.4%	111	87	27.4%	99	89	15.1%	122	101	7.6%	101	96	1.6%
Tennessee	93	122	39.3%	98	132	25.4%	87	103	13.9%	115	92	7.6%	67	256	1.1%
Texas	107	87	32.8%	105	69	19.9%	110	84	12.9%	129	64	6.2%	75	151	0.9%
Utah	89	115	34.6%	92	136	22.2%	84	78	12.4%	109	93	6.6%	51	79	0.8%
Vermont	108	66	41.0%	109	37	25.6%	106	114	15.4%	108	105	6.4%	148	163	2.2%
Virginia	91	94	34.8%	88	75	20.9%	95	122	13.9%	104	117	6.3%	86	139	1.3%
Washington	97	181	34.0%	103	204	22.2%	89	139	11.9%	101	115	5.5%	107	167	1.4%
West Virginia	87	137	32.4%	82	176	18.8%	96	84	13.6%	95	108	5.5%	74	55	1.1%
Wisconsin	96	87	34.7%	97	88	21.7%	95	84	13.1%	98	89	5.5%	120	66	1.7%
Wyoming	111	117	24.9%	102	150	14.2%	125	74	10.7%	176	91	6.2%	123	25	1.1%
U.S.			34.7%			21.5%			13.2%			5.4%			1.3%

	Tobacco Products			Insurance			Public Utilities			Parimutuels			Amusements		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	88	107	2.4%	72	163	1.3%	89	172	2.8%	36	0	0.2%	37	10	0.0%
Alaska	113	63	1.7%	140	130	1.4%	42	52	0.7%	0	0	0.0%	48	0	0.0%
Arizona	91	101	2.1%	92	90	1.4%	93	70	2.4%	109	90	0.5%	71	0	0.1%
Arkansas	91	141	2.5%	70	125	1.2%	90	35	2.8%	170	100	0.9%	46	0	0.0%
California	94	79	1.8%	106	128	1.3%	99	62	2.2%	122	117	0.5%	200	1	0.1%
Colorado	98	77	2.0%	93	105	1.2%	84	41	1.9%	109	68	0.4%	114	8	0.1%
Connecticut	89	162	1.7%	93	136	1.2%	98	203	2.1%	267	147	1.0%	49	1197	0.0%
Delaware	116	108	2.0%	86	128	1.0%	111	71	2.2%	384	82	1.3%	130	26	0.1%
District Of Columbia	105	103	1.9%	116	207	1.4%	164	149	3.4%	0	0	0.0%	232	0	0.1%
Florida	100	131	2.1%	99	89	1.3%	94	194	2.2%	274	107	1.1%	144	36	0.1%
Georgia	95	93	2.4%	91	102	1.5%	91	32	2.6%	0	0	0.0%	66	0	0.1%
Hawaii	71	97	1.4%	74	184	1.0%	90	242	2.1%	0	0	0.0%	145	0	0.1%
Idaho	91	61	2.2%	90	138	1.4%	100	12	2.8%	20	56	0.1%	48	0	0.0%
Illinois	101	102	1.9%	115	56	1.4%	122	189	2.7%	142	137	0.5%	101	154	0.1%
Indiana	130	44	2.8%	104	73	1.5%	105	0	2.6%	0	0	0.0%	51	5	0.0%
Iowa	94	101	2.0%	105	94	1.4%	99	4	2.3%	0	0	0.0%	57	0	0.0%
Kansas	96	86	2.0%	97	101	1.3%	109	30	2.6%	0	0	0.0%	80	32	0.1%
Kentucky	172	22	4.2%	55	240	0.9%	73	6	2.1%	132	74	0.6%	38	32	0.0%
Louisiana	103	84	2.1%	100	115	1.3%	107	40	2.5%	110	115	0.5%	61	20	0.0%
Maine	108	123	2.8%	66	116	1.1%	71	82	2.1%	39	88	0.2%	46	0	0.0%
Maryland	103	76	2.2%	117	132	1.6%	99	133	2.4%	144	89	0.6%	83	28	0.1%
Massachusetts	90	163	2.1%	91	168	1.4%	84	0	2.5%	113	155	0.5%	96	249	0.1%
Michigan	108	87	2.2%	116	71	1.5%	113	15	2.6%	78	108	0.3%	90	1	0.1%
Minnesota	88	142	1.9%	103	105	1.4%	86	123	2.1%	0	0	0.0%	80	1	0.1%
Mississippi	91	85	2.8%	57	182	1.1%	75	18	2.6%	0	0	0.0%	27	286	0.0%
Missouri	106	93	2.4%	104	83	1.5%	92	138	2.4%	0	0	0.0%	87	0	0.1%
Montana	95	95	2.0%	66	204	0.9%	82	32	2.0%	16	0	0.1%	48	0	0.0%
Nebraska	88	98	1.9%	107	86	1.5%	61	24	1.5%	161	76	0.7%	78	101	0.1%
Nevada	139	75	1.9%	86	119	0.8%	141	36	2.2%	31	34	0.1%	1035	2226	0.5%
New Hampshire	204	93	4.3%	95	95	1.3%	86	15	2.0%	446	121	1.9%	97	0	0.1%
New Jersey	93	146	1.9%	98	88	1.3%	114	226	2.6%	230	51	0.9%	83	2	0.1%
New Mexico	76	90	1.7%	78	131	1.1%	94	46	2.4%	136	40	0.6%	64	19	0.0%
New York	96	137	2.2%	139	65	2.0%	98	166	2.5%	274	94	1.2%	189	6	0.1%
North Carolina	162	14	4.2%	68	138	1.1%	82	168	2.4%	0	0	0.0%	54	0	0.0%
North Dakota	91	86	2.1%	93	98	1.4%	71	22	1.8%	0	0	0.0%	43	0	0.0%
Ohio	96	114	2.0%	109	80	1.5%	117	89	2.8%	60	100	0.2%	87	0	0.1%
Oklahoma	104	106	2.2%	77	163	1.0%	115	35	2.7%	0	0	0.0%	47	0	0.0%
Oregon	115	69	2.4%	127	75	1.7%	86	43	2.1%	75	77	0.3%	63	0	0.0%
Pennsylvania	91	137	2.0%	99	94	1.4%	111	113	2.7%	81	81	0.4%	60	2	0.0%
Rhode Island	111	140	2.7%	99	98	1.6%	94	174	2.6%	125	44	0.6%	58	7	0.0%
South Carolina	103	48	2.8%	75	119	1.3%	89	34	2.8%	0	0	0.0%	44	491	0.0%
South Dakota	87	90	2.1%	87	120	1.4%	64	5	1.8%	96	93	0.5%	69	0	0.1%
Tennessee	92	102	2.4%	85	113	1.4%	46	32	1.4%	0	0	0.0%	70	14	0.1%
Texas	91	146	1.7%	97	94	1.2%	134	66	2.9%	0	0	0.0%	65	1	0.0%
Utah	58	63	1.4%	78	110	1.2%	86	30	2.3%	0	0	0.0%	84	0	0.1%
Vermont	126	94	3.0%	89	95	1.4%	71	136	1.9%	98	124	0.5%	135	0	0.1%
Virginia	117	31	2.8%	70	152	1.1%	91	217	2.5%	0	0	0.0%	53	6	0.0%
Washington	74	131	1.6%	95	82	1.3%	67	260	1.6%	59	77	0.3%	72	2	0.1%
West Virginia	99	91	2.3%	70	142	1.0%	100	13	2.6%	225	91	1.0%	66	0	0.1%
Wisconsin	88	123	2.0%	99	67	1.4%	96	68	2.4%	0	0	0.0%	63	1	0.0%
Wyoming	116	59	1.6%	41	249	0.4%	93	16	1.5%	3	18	0.0%	59	0	0.0%
U.S.			2.1%			1.4%			2.4%			0.4%			0.1%

Table 3.—Summary measures of capacity, effort, and percent distribution for taxes of State and local governments, by type of tax and by State, 1977

	LICENSES			Motor Vehicles			Motor Vehicle Operators			Corporations in General			Alcoholic Beverages			Hunting and Fishing Licenses		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	99	86	4.9%	108	52	3.8%	90	106	0.2%	65	318	0.5%	45	178	0.1%	121	70	0.3%
Alaska	109	131	2.9%	95	133	1.8%	87	105	0.1%	99	37	0.4%	224	127	0.2%	288	232	0.4%
Arizona	102	87	4.2%	102	102	3.0%	97	96	0.2%	93	17	0.6%	125	67	0.1%	129	92	0.3%
Arkansas	102	84	5.0%	99	90	3.4%	102	126	0.3%	80	29	0.6%	39	110	0.1%	240	84	0.6%
California	98	65	3.4%	104	71	2.5%	104	40	0.2%	84	4	0.5%	90	195	0.1%	59	132	0.1%
Colorado	128	71	4.6%	126	73	3.2%	112	43	0.2%	124	14	0.7%	130	59	0.1%	184	200	0.3%
Connecticut	104	83	3.6%	101	92	2.5%	96	243	0.2%	135	5	0.7%	131	159	0.1%	43	52	0.1%
Delaware	99	459	3.1%	96	167	2.1%	103	99	0.2%	130	1594	0.6%	118	77	0.1%	35	92	0.1%
District Of Columbia	76	148	2.5%	54	260	1.2%	79	115	0.1%	190	12	1.0%	125	162	0.1%	0	0	0.0%
Florida	110	119	4.1%	107	149	2.8%	122	138	0.2%	143	9	0.8%	63	293	0.1%	63	63	0.1%
Georgia	99	44	4.4%	104	41	3.3%	96	83	0.2%	85	36	0.6%	47	40	0.1%	97	76	0.2%
Hawaii	91	63	3.3%	85	91	2.2%	93	0	0.2%	132	8	0.8%	143	0	0.1%	11	92	0.0%
Idaho	133	99	5.8%	128	107	4.0%	109	86	0.3%	103	21	0.7%	86	102	0.1%	356	130	0.8%
Illinois	93	141	3.2%	92	174	2.2%	94	157	0.2%	95	53	0.5%	170	8	0.2%	60	55	0.1%
Indiana	99	65	3.9%	103	78	2.8%	102	0	0.2%	83	11	0.5%	96	156	0.1%	108	48	0.2%
Iowa	120	136	4.5%	120	163	3.2%	108	116	0.2%	106	36	0.6%	133	142	0.1%	162	61	0.3%
Kansas	117	86	4.4%	124	97	3.3%	119	77	0.2%	95	47	0.6%	77	57	0.1%	118	85	0.2%
Kentucky	99	66	4.4%	106	64	3.3%	90	49	0.2%	71	74	0.5%	46	97	0.1%	138	74	0.3%
Louisiana	95	88	3.5%	93	51	2.4%	89	107	0.2%	95	265	0.6%	176	32	0.2%	102	68	0.2%
Maine	105	91	4.9%	100	93	3.3%	96	140	0.2%	99	13	0.7%	78	172	0.1%	209	151	0.5%
Maryland	89	79	3.4%	94	92	2.5%	96	97	0.2%	81	14	0.5%	89	8	0.1%	41	111	0.1%
Massachusetts	94	45	3.9%	91	48	2.7%	99	124	0.2%	125	12	0.8%	103	11	0.1%	26	122	0.1%
Michigan	98	85	3.6%	100	93	2.6%	106	94	0.2%	83	16	0.5%	109	144	0.1%	115	106	0.2%
Minnesota	113	92	4.4%	108	115	3.0%	102	104	0.2%	102	7	0.6%	78	13	0.1%	248	70	0.5%
Mississippi	91	71	5.0%	93	46	3.6%	103	95	0.3%	64	215	0.6%	36	259	0.1%	160	58	0.5%
Missouri	101	97	4.1%	96	107	2.8%	101	54	0.2%	105	87	0.7%	108	40	0.1%	145	92	0.3%
Montana	152	89	5.8%	147	88	4.0%	106	117	0.2%	121	7	0.7%	176	121	0.2%	345	170	0.7%
Nebraska	118	82	4.6%	117	99	3.2%	103	54	0.2%	117	24	0.7%	138	7	0.1%	138	106	0.3%
Nevada	135	82	3.4%	129	100	2.3%	118	72	0.2%	128	29	0.5%	301	1	0.2%	161	115	0.2%
New Hampshire	106	97	4.0%	101	103	2.7%	108	154	0.2%	116	46	0.7%	96	84	0.1%	132	126	0.3%
New Jersey	96	133	3.5%	88	136	2.3%	92	167	0.2%	162	130	0.9%	133	38	0.1%	23	164	0.0%
New Mexico	111	95	4.4%	115	101	3.2%	102	74	0.2%	79	55	0.5%	101	32	0.1%	165	135	0.3%
New York	80	93	3.2%	64	134	1.8%	78	83	0.2%	156	4	1.0%	128	192	0.1%	44	105	0.1%
North Carolina	100	94	4.6%	109	82	3.6%	99	77	0.2%	85	168	0.6%	5	231	0.0%	75	105	0.2%
North Dakota	130	106	5.3%	135	126	3.9%	95	136	0.2%	94	10	0.6%	144	27	0.2%	200	80	0.4%
Ohio	103	113	3.8%	106	89	2.6%	124	47	0.2%	88	287	0.5%	135	99	0.1%	73	66	0.1%
Oklahoma	116	125	4.3%	124	130	3.3%	104	145	0.2%	90	98	0.5%	25	173	0.0%	151	88	0.3%
Oregon	116	125	4.4%	113	140	3.0%	116	193	0.2%	108	16	0.7%	47	111	0.0%	220	146	0.4%
Pennsylvania	98	157	3.9%	103	103	2.9%	93	209	0.2%	72	522	0.5%	141	65	0.2%	96	126	0.2%
Rhode Island	114	65	5.0%	109	79	3.4%	101	141	0.2%	163	15	1.1%	160	8	0.2%	25	79	0.1%
South Carolina	92	52	4.6%	96	50	3.4%	95	57	0.3%	74	37	0.6%	65	153	0.1%	107	76	0.3%
South Dakota	122	89	5.4%	123	104	3.9%	107	84	0.3%	91	9	0.6%	167	13	0.2%	203	114	0.5%
Tennessee	97	125	4.5%	104	114	3.4%	95	98	0.2%	66	249	0.5%	23	112	0.0%	135	76	0.3%
Texas	102	144	3.5%	110	95	2.7%	100	102	0.2%	78	490	0.4%	51	165	0.0%	93	72	0.2%
Utah	115	52	4.9%	110	52	3.4%	95	80	0.2%	106	0	0.7%	23	40	0.0%	281	109	0.6%
Vermont	117	124	4.9%	101	158	3.0%	108	185	0.2%	127	5	0.9%	176	61	0.2%	278	123	0.6%
Virginia	90	106	3.8%	94	121	2.8%	100	112	0.2%	79	28	0.5%	22	166	0.0%	86	93	0.2%
Washington	113	82	4.4%	119	78	3.3%	100	171	0.2%	96	22	0.6%	51	206	0.1%	116	184	0.2%
West Virginia	93	92	3.8%	94	105	2.7%	115	0	0.3%	72	51	0.5%	53	209	0.1%	157	97	0.3%
Wisconsin	103	82	4.1%	88	105	2.5%	96	119	0.2%	106	7	0.7%	253	1	0.3%	233	97	0.5%
Wyoming	162	202	4.0%	139	252	2.4%	119	38	0.2%	138	11	0.5%	156	2	0.1%	597	240	0.8%
U.S.			3.8%			2.7%			0.2%			0.6%			0.1%			0.2%

	PROPERTY			Residential Property (Nonfarm)			Commercial and Industrial			Farm Real Estate			Public Utilities		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	70	30	32.8%	58	30	13.4%	78	31	13.2%	76	19	1.9%	103	33	4.3%
Alaska	127	86	31.9%	132	85	16.4%	160	87	14.6%	7	229	0.1%	35	93	0.8%
Arizona	88	125	33.5%	93	126	17.9%	76	129	10.8%	95	75	2.0%	82	138	2.9%
Arkansas	74	52	34.4%	62	52	14.1%	70	53	11.7%	185	46	4.6%	97	56	4.0%
California	120	129	39.2%	147	124	23.8%	104	128	12.3%	47	247	0.8%	76	136	2.2%
Colorado	106	105	35.7%	110	107	18.3%	95	110	11.6%	170	62	3.0%	89	117	2.7%
Connecticut	115	126	37.3%	140	124	22.4%	101	127	11.9%	12	171	0.2%	94	135	2.7%
Delaware	132	36	39.1%	120	30	17.5%	165	31	17.7%	68	207	1.1%	109	33	2.9%
District Of Columbia	115	74	35.4%	116	72	17.8%	128	74	14.3%	0	0	0.0%	119	79	3.3%
Florida	105	71	36.6%	133	69	23.0%	72	71	9.1%	58	96	1.1%	110	75	3.4%
Georgia	82	82	34.8%	75	80	15.8%	84	82	13.0%	77	79	1.7%	114	88	4.3%
Hawaii	119	49	40.4%	155	48	25.9%	87	49	10.7%	82	75	1.5%	73	52	2.2%
Idaho	91	79	37.7%	80	77	16.3%	75	79	11.2%	336	79	7.3%	79	85	2.9%
Illinois	113	99	36.7%	104	95	16.6%	118	98	13.9%	165	117	2.8%	114	104	3.3%
Indiana	99	86	36.4%	74	88	13.4%	119	88	15.8%	166	68	3.2%	119	94	3.9%
Iowa	113	90	39.9%	85	86	14.7%	80	89	10.2%	647	96	12.1%	93	95	2.9%
Kansas	103	03	36.6%	79	100	14.0%	89	103	11.5%	352	104	6.6%	140	109	4.5%
Kentucky	77	48	32.2%	63	47	13.0%	87	48	13.2%	119	53	2.6%	88	51	3.3%
Louisiana	94	37	32.6%	75	37	12.9%	111	38	14.1%	74	30	1.4%	137	40	4.3%
Maine	86	97	38.0%	109	94	23.8%	67	97	10.7%	28	174	0.6%	72	103	2.9%
Maryland	100	94	36.1%	123	93	22.0%	77	95	10.2%	43	69	0.8%	97	101	3.1%
Massachusetts	96	181	37.4%	114	177	22.0%	87	182	12.3%	6	264	0.1%	85	194	3.0%
Michigan	103	113	35.7%	95	108	16.3%	123	111	15.6%	44	205	0.8%	99	119	3.1%
Minnesota	104	92	38.1%	102	91	18.6%	91	93	12.1%	224	89	4.4%	93	99	3.0%
Mississippi	64	64	33.6%	53	64	13.8%	61	66	11.7%	123	46	3.4%	101	70	4.7%
Missouri	90	75	35.0%	79	73	15.0%	94	75	13.2%	160	76	3.3%	101	80	3.5%
Montana	110	116	39.5%	80	129	14.2%	82	132	10.6%	556	71	10.6%	128	141	4.1%
Nebraska	98	128	36.1%	72	133	13.1%	76	136	10.2%	551	112	10.8%	63	145	2.1%
Nevada	117	79	27.8%	111	77	13.0%	120	79	10.3%	55	87	0.7%	180	84	3.8%
New Hampshire	96	140	34.1%	121	138	21.3%	75	142	9.7%	20	171	0.4%	85	151	2.7%
New Jersey	113	146	38.4%	124	144	20.8%	118	148	14.6%	12	135	0.2%	91	157	2.8%
New Mexico	86	45	32.3%	71	46	13.1%	73	47	9.9%	158	29	3.1%	161	50	6.1%
New York	90	174	34.5%	90	171	17.0%	105	175	14.6%	16	251	0.3%	76	186	2.6%
North Carolina	83	57	36.1%	78	55	16.9%	85	57	13.4%	72	61	1.7%	107	60	4.2%
North Dakota	92	85	35.6%	58	75	10.7%	57	77	8.0%	737	97	15.1%	53	82	1.8%
Ohio	109	81	38.3%	104	78	18.1%	120	80	15.4%	79	101	1.5%	108	88	3.4%
Oklahoma	95	50	33.7%	72	48	12.5%	100	50	12.8%	214	52	4.0%	140	53	4.4%
Oregon	99	126	35.4%	104	123	18.4%	95	126	12.4%	101	132	1.9%	83	135	2.6%
Pennsylvania	104	68	38.5%	102	68	18.6%	113	68	15.2%	37	106	0.7%	119	72	3.9%
Rhode Island	85	133	35.3%	105	13	21.6%	79	134	11.6%	6	199	0.1%	49	143	1.8%
South Carolina	78	58	36.8%	73	57	17.0%	77	58	13.2%	63	46	1.6%	122	62	5.1%
South Dakota	84	129	35.0%	58	128	12.0%	51	131	7.7%	573	127	12.7%	70	140	2.6%
Tennessee	78	64	34.2%	78	63	17.0%	85	64	13.5%	83	69	1.9%	44	69	1.7%
Texas	102	81	32.6%	75	79	11.9%	124	81	14.5%	140	72	2.4%	137	87	3.9%
Utah	92	73	37.3%	96	73	19.3%	86	74	12.7%	107	65	2.3%	82	79	3.0%
Vermont	93	125	37.1%	116	120	22.9%	66	123	9.5%	90	183	1.9%	79	131	2.8%
Virginia	92	73	36.8%	106	72	20.9%	80	74	11.6%	59	70	1.3%	84	79	3.0%
Washington	101	80	36.9%	111	78	20.1%	97	80	12.9%	97	99	1.9%	61	85	2.0%
West Virginia	91	43	35.4%	67	43	12.8%	98	44	13.8%	44	25	0.9%	226	47	7.9%
Wisconsin	104	101	39.3%	116	94	21.7%	90	96	12.4%	107	208	2.1%	90	102	3.1%
Wyoming	152	93	35.7%	96	96	11.2%	161	99	13.7%	393	55	4.9%	283	105	5.9%
U.S.			**36.3%**			**18.0%**			**13.2%**			**1.9%**			**3.2%**

Table 4. — Measures of relative tax capacity for the various tax categories, 1977

Tax Category	U.S. Average (State Weighted)	U.S. Average (Population Weighted)	Highest State	Lowest State	High-Low Range
ALL TAXES	99.1	100.0	158.1 (Nev)	69.8 (Miss)	2.3 to 1
A. SALES AND GROSS RECEIPTS TAXES	102.5	100.0	218.0 (Nev)	83.4 (Miss)	2.6 to 1
1. General Sales	103.3	100.0	254.6 (Nev)	79.6 (S. Car)	3.2 to 1
2. Selective Sales and Gross Receipts	101.3	100.0	158.6 (Nev)	75.0 (Hawaii)	2.1 to 1
a. Motor Fuels	105.6	100.0	176.3 (Wyo)	61.1 (District)	2.9 to 1
b. Alcoholic Beverages	110.4	100.0	362.9 (Nev)	51.3 (Utah)	7.1 to 1
c. Tobacco Products	102.7	100.0	203.6 (N. Hamp)	57.7 (Utah)	3.5 to 1
d. Insurance	91.9	100.0	140.1 (Alaska)	41.3 (Wyo)	3.4 to 1
e. Public Utilities (Sales)	93.6	100.0	164.2 (District)	42.3 (Alaska)	3.9 to 1
f. Parimutuels	85.6	100.0	445.8 (N. Hamp)	0.0 (19 States)	xxxxx
g. Amusements	98.3	100.0	1035.4 (Nev)	27.2 (Miss)	38.1 to 1
B. LICENSES	106.9	100.0	162.1 (Wyo)	76.4 (District)	2.1 to 1
1. Motor Vehicles Licenses	105.3	100.0	147.4 (Mont)	54.0 (District)	2.7 to 1
2. Motor Vehicle Operators Licenses	101.3	100.0	124.5 (Ohio)	78.4 (New York)	1.6 to 1
3. Corporations Licenses	103.4	100.0	190.4 (District)	63.5 (Miss)	3.0 to 1
4. Alcoholic Beverage Licenses	106.5	100.0	301.3 (Nev)	5.1 (N. Car)	59.0 to 1
5. Hunting and Fishing Licenses	144.9	100.0	596.8 (Wyo)	0.0 (District)	xxxxx
C. INDIVIDUAL INCOME TAXES	95.9	100.0	192.9 (Alaska)	54.8 (Miss)	3.5 to 1
D. CORPORATION NET INCOME TAXES	89.2	100.0	254.6 (Wyo)	34.7 (S. Dak)	7.3 to 1
E. PROPERTY TAXES	96.3	100.0	134.3 (Wyo)	59.3 (Maine)	2.3 to 1
1. Residential Property (Nonfarm)	90.7	100.0	169.4 (Hawaii)	47.6 (S. Dak)	3.6 to 1
2. Commercial and Industrial	94.3	100.0	165.1 (Del)	50.7 (S. Dak)	3.3 to 1
3. Farm Real Estate	151.7	100.0	736.7 (N. Dak)	0.0 (District)	xxxxx
4. Public Utilities (Property)	103.2	100.0	283.3 (Wyo)	35.4 (Alaska)	8.0 to 1
F. DEATH AND GIFT TAXES	96.3	100.0	222.4 (District)	40.6 (Alaska)	5.5 to 1
G. SEVERANCE TAXES	153.4	100.0	1507.6 (Wyo)	0.0 (District)	xxxxx

Table 5. — Measures of relative tax effort for the various tax categories, 1977

Tax Category	U.S. Average (State Weighted)	U.S. Average (Population Weighted)	Highest State	Lowest State	High-Low Range
ALL TAXES	96.6	100.0	201.2 (Alaska)	62.3 (Nev)	3.2 to 1
A. SALES AND GROSS RECEIPTS TAXES	96.1	100.0	181.3 (Wash)	24.9 (Ore)	7.3 to 1
1. General Sales	93.2	100.0	204.1 (Wash)	0.0 (4 States)	xxxxx
2. Selective Sales and Gross Receipts	101.5	100.0	174.8 (Hawaii)	66.9 (Oregon)	2.6 to 1
a. Motor Fuels	106.7	100.0	180.9 (Hawaii)	63.5 (Texas)	2.8 to 1
b. Alcoholic Beverages	106.0	100.0	286.4 (Ala)	16.5 (N. Hamp)	17.3 to 1
c. Tobacco Products	96.3	100.0	163.2 (Mass)	13.5 (N. Car)	12.1 to 1
d. Insurance	120.3	100.0	249.2 (Wyo)	55.9 (Ill)	4.5 to 1
e. Public Utilities (Sales)	81.9	100.0	260.4 (Wash)	0.0 (2 States)	xxxxx
f. Parimutuels	52.1	100.0	154.8 (Mass)	0.0 (21 States)	xxxxx
g. Amusements	97.4	100.0	2226.4 (Nev)	0.0 (22 States)	xxxxx
B. LICENSES	103.7	100.0	459.1 (Del)	44.3 (Ga)	10.4 to 1
1. Motor Vehicles Licenses	105.8	100.0	259.8 (District)	41.1 (Ga)	6.3 to 1
2. Motor Vehicle Operators Licenses	102.2	100.0	242.9 (Conn)	0.0 (3 States)	xxxxx
3. Corporations Licenses	103.4	100.0	1593.8 (Del)	0.0 (Utah)	xxxxx
4. Alcoholic Beverage Licenses	98.5	100.0	292.8 (Fla)	0.0 (Hawaii)	xxxxx
5. Hunting and Fishing Licenses	104.2	100.0	239.7 (Wyo)	0.0 (District)	xxxxx
C. INDIVIDUAL INCOME TAXES	95.5	100.0	240.8 (N. York)	0.0 (6 States)	xxxxx
D. CORPORATION NET INCOME TAXES	105.7	100.0	220.5 (District)	0.0 (4 States)	xxxxx
E. PROPERTY TAXES	98.6	100.0	400.3 (Alaska)	27.4 (Ala)	14.6 to 1
1. Residential Property (Nonfarm)	96.8	100.0	392.7 (Alaska)	27.2 (Ala)	14.4 to 1
2. Commercial and Industrial	100.2	100.0	406.5 (Alaska)	28.1 (Ala)	14.4 to 1
3. Farm Real Estate	105.9	100.0	264.5 (Mass)	0.0 (District)	xxxxx
4. Public Utilities (Property)	106.8	100.0	433.1 (Alaska)	30.0 (Ala)	14.4 to 1
F. DEATH AND GIFT TAXES	92.9	100.0	188.7 (Oregon)	0.0 (Nevada)	xxxxx
G. SEVERANCE TAXES	57.1	100.0	643.9 (Wash)	0.0 (20 States)	xxxxx

Table 6. — Proportions of State-local tax capacity for the various tax categories, 1977

Tax Category	U.S. Average (State Weighted)	U.S. Average (Population Weighted)	Highest State	Lowest State	High-Low Range
ALL TAXES	100.0	100.0	100.0 (51 States)	100.0 (51 States)	1.0 to 1
A. SALES AND GROSS RECEIPTS TAXES	36.0	34.5	47.5 (Nev)	25.9 (Wyo)	1.8 to 1
1. General Sales	22.3	21.3	34.3 (Nev)	14.7 (Wyo)	2.3 to 1
2. Selective Sales and Gross Receipts	13.7	13.2	19.7 (N. Hamp)	9.0 (Hawaii)	2.2 to 1
a. Motor Fuels	5.9	5.4	8.4 (Miss)	2.7 (District)	3.2 to 1
b. Alcoholic Beverages	1.5	1.3	3.9 (N. Hamp)	0.8 (Utah)	5.0 to 1
c. Tobacco Products	2.3	2.1	4.6 (N. Hamp)	1.4 (Hawaii)	3.3 to 1
d. Insurance	1.3	1.4	2.0 (N. York)	0.4 (Wyo)	5.1 to 1
e. Public Utilities (Sales)	2.3	2.4	3.2 (District)	0.7 (Alaska)	4.4 to 1
f. Parimutuels	0.4	0.4	2.0 (N. Hamp)	0.0 (19 States)	xxxxx
g. Amusements	0.1	0.1	0.5 (Nev)	0.0 (Alaska)	19.1 to 1
B. LICENSES	4.2	3.8	6.0 (Idaho)	2.4 (District)	2.6 to 1
1. Motor Vehicles Licenses	2.9	2.7	4.1 (Idaho)	1.2 (District)	3.5 to 1
2. Motor Vehicle Operators Licenses	0.2	0.2	0.3 (Miss)	0.1 (Alaska)	2.4 to 1
3. Corporations Licenses	0.6	0.6	1.2 (R.I.)	0.4 (Texas)	2.8 to 1
4. Alcoholic Beverage Licenses	0.1	0.1	0.3 (Wis)	0.0 (N. Car)	45.0 to 1
5. Hunting and Fishing Licenses	0.3	0.2	0.8 (Idaho)	0.0 (District)	xxxxx
C. INDIVIDUAL INCOME TAXES	16.5	17.2	23.8 (Alaska)	13.1 (S. Dak)	1.8 to 1
D. CORPORATION NET INCOME TAXES	4.8	5.4	9.6 (Okla)	2.2 (Nev)	4.4 to 1
E. PROPERTY TAXES	35.7	36.7	42.3 (Hawaii)	29.2 (N. Hamp)	1.4 to 1
1. Residential Property (Nonfarm)	16.7	18.3	28.1 (Hawaii)	7.5 (Wyo)	3.7 to 1
2. Commercial and Industrial	12.6	13.3	18.0 (Del)	8.0 (S. Dak)	2.3 to 1
3. Farm Real Estate	3.0	1.9	15.1 (N. Dak)	0.0 (District)	xxxxx
4. Public Utilities (Property)	3.4	3.3	8.0 (W. Va)	0.8 (Alaska)	9.6 to 1
F. DEATH AND GIFT TAXES	1.0	1.1	2.0 (Neb)	0.3 (Alaska)	6.4 to 1
G. SEVERANCE TAXES	1.8	1.3	13.0 (Wyo)	0.0 (District)	xxxxx

Figure 1: State relationships between tax capacity and effort and amount collected per capita, all taxes, 1977

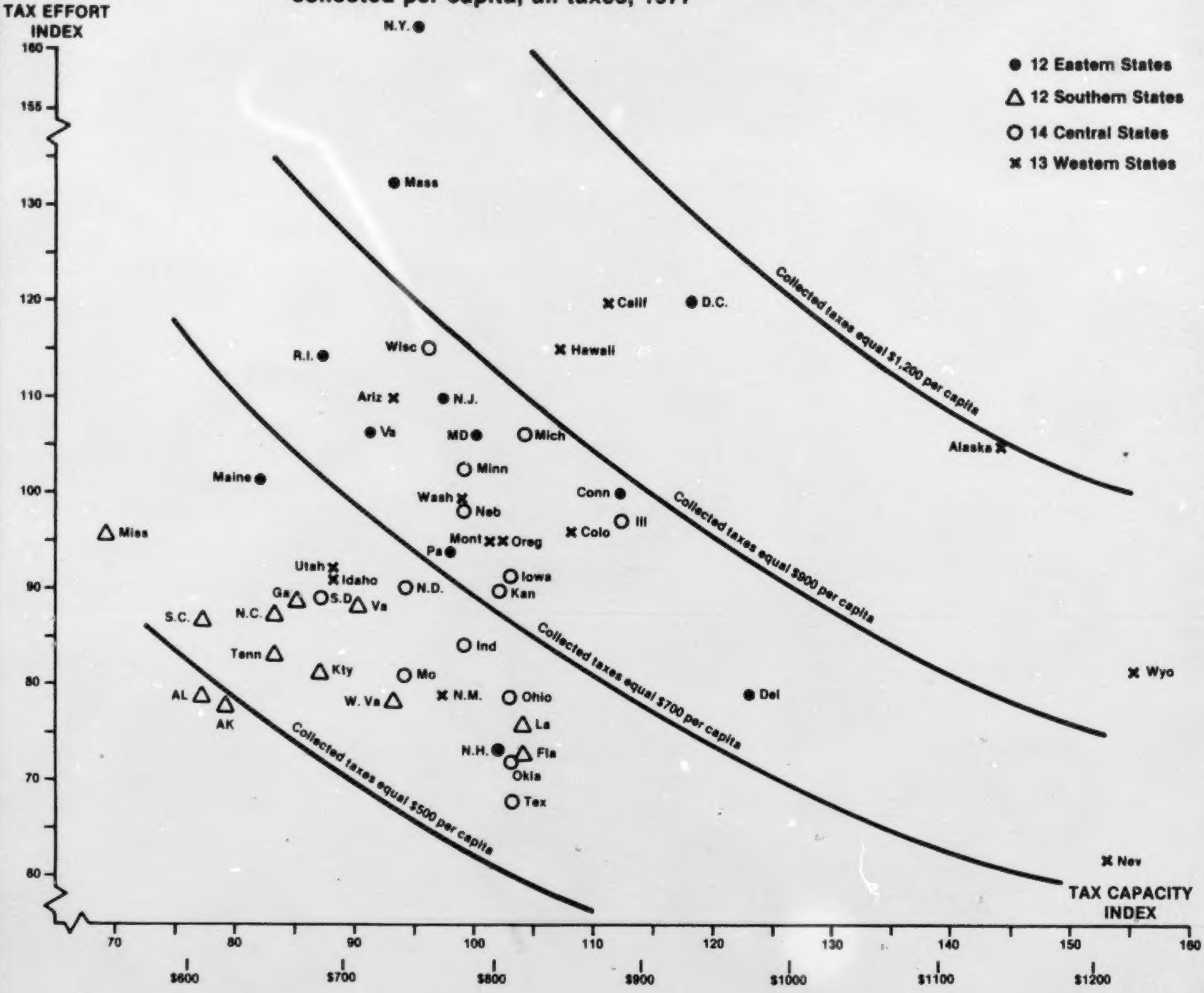

Table 7.—Trends in State-local government relative tax capacity, by State, 1960-1977

	1960	1962	1967	1969	1972	1975	1977
United States	**100**	**100**	**100**	**100**	**100**	**100**	**100**
Alabama	66	68	70	70	76	78	77
Alaska	69	88	99	104	131	143	144
Arizona	99	101	95	99	107	93	93
Arkansas	69	76	77	77	81	78	79
California	126	128	124	122	112	110	111
Colorado	114	104	104	103	106	104	108
Connecticut	112	111	117	117	112	113	112
Delaware	112	128	123	120	122	122	123
Dist. of Columbia	126	138	121	120	126	120	118
Florida	101	105	104	109	112	98	104
Georgia	69	75	80	81	93	88	85
Hawaii	76	90	99	99	116	109	107
Idaho	108	93	91	88	88	87	88
Illinois	116	116	114	112	110	114	112
Indiana	101	95	99	97	97	98	99
Iowa	114	96	104	100	99	103	103
Kansas	113	103	105	105	101	105	102
Kentucky	74	76	80	81	84	90	87
Louisiana	88	84	94	94	93	103	104
Maine	78	79	81	82	84	74	82
Maryland	93	98	101	103	101	102	100
Massachusetts	96	98	98	99	98	94	93
Michigan	99	101	104	105	100	101	104
Minnesota	103	95	95	95	97	98	99
Mississippi	57	61	64	65	71	70	69

	1960	1962	1967	1969	1972	1975	1977
Missouri	99	96	97	97	96	94	94
Montana	129	107	105	101	106	98	101
Nebraska	119	109	110	108	106	103	98
Nevada	146	155	171	173	156	151	153
New Hampshire	98	99	110	109	115	97	102
New Jersey	105	111	107	106	112	111	107
New Mexico	102	98	94	92	92	93	97
New York	105	119	108	108	106	102	95
North Carolina	72	74	78	80	87	84	83
North Dakota	108	88	92	91	86	99	94
Ohio	103	101	100	100	96	102	103
Oklahoma	84	98	102	102	98	102	103
Oregon	103	105	106	104	106	98	102
Pennsylvania	91	91	91	91	95	94	98
Rhode Island	87	90	91	92	88	86	87
South Carolina	60	64	64	66	74	77	77
South Dakota	107	90	91	90	89	91	87
Tennessee	71	73	78	78	84	82	83
Texas	120	94	98	101	99	113	113
Utah	101	95	87	84	83	86	89
Vermont	85	81	88	88	102	84	91
Virginia	81	86	86	87	92	93	90
Washington	102	106	112	110	101	100	99
West Virginia	74	78	75	74	81	90	93
Wisconsin	97	91	94	93	95	93	96
Wyoming	161	137	141	137	125	147	155

Sources:

1960 data: Advisory Commission on Intergovernmental Relations, *Measures of State and Local Fiscal Capacity and Tax Effort,* U.S. Government Printing Office, Washington, D.C., 1962.

1962, 1969, and 1972 data: Robert D. Reischauer, *Rich Governments—Poor Governments* (unpublished manuscript), The Brookings Institution, Washington, D.C., 1974.

1967 data: Advisory Commission on Intergovernmental Relations, *Measuring the Fiscal Capacity and Effort of State and Local Areas,* U.S. Government Printing Office, Washington, D.C., 1971.

1975 data: D. Kent Halstead, *Tax Wealth in Fifty States,* National Institute of Education, DHEW, U.S. Government Printing Office, Washington, D.C., 1978.

Table 8.—Trends in State-local government relative tax effort, by State, 1960-1977

	1960	1962	1967	1969	1972	1975	1977
United States	**100**	**100**	**100**	**100**	**100**	**100**	**100**
Alabama	91	87	89	84	79	79	79
Alaska	116	109	104	99	67	84	106
Arizona	104	99	109	103	91	109	110
Arkansas	90	82	83	74	74	79	79
California	109	106	108	116	118	120	120
Colorado	100	110	106	98	91	92	96
Connecticut	94	104	93	88	108	95	100
Delaware	87	84	90	81	90	86	79
Dist. of Columbia	85	75	90	92	93	90	120
Florida	90	84	84	81	75	79	73
Georgia	102	91	92	87	80	87	89
Hawaii	155	125	135	129	105	120	115
Idaho	89	92	105	100	89	93	91
Illinois	88	93	84	87	100	97	96
Indiana	87	96	95	90	88	92	84
Iowa	91	107	104	103	96	95	91
Kansas	96	101	96	87	87	87	90
Kentucky	80	88	85	89	81	81	81
Louisiana	106	103	90	83	87	82	76
Maine	126	120	105	102	107	118	101
Maryland	106	101	103	105	104	104	106
Massachusetts	127	124	121	119	125	131	133
Michigan	110	105	100	109	109	105	106
Minnesota	105	118	119	112	114	115	112
Mississippi	113	103	98	98	93	97	96

	1960	1962	1967	1969	1972	1975	1977
Missouri	76	87	86	81	85	85	81
Montana	86	97	93	91	92	96	95
Nebraska	72	76	78	87	82	86	99
Nevada	93	79	71	71	75	70	63
New Hampshire	95	90	81	77	71	80	73
New Jersey	97	95	97	100	95	99	110
New Mexico	84	85	92	91	87	88	79
New York	136	116	138	139	143	152	162
North Carolina	96	95	94	87	83	88	88
North Dakota	91	110	97	95	96	94	90
Ohio	91	88	82	82	84	80	78
Oklahoma	94	85	80	74	72	71	72
Oregon	113	98	101	101	84	99	95
Pennsylvania	96	102	99	99	106	96	94
Rhode Island	112	108	105	107	112	115	114
South Carolina	106	95	97	89	88	87	87
South Dakota	92	103	107	101	99	90	89
Tennessee	93	88	87	84	81	81	83
Texas	67	87	75	72	74	68	68
Utah	98	101	111	104	99	91	92
Vermont	130	128	119	116	105	121	106
Virginia	84	76	90	96	87	88	88
Washington	114	107	106	102	101	101	98
West Virginia	101	99	96	95	92	85	78
Wisconsin	110	120	124	123	121	120	115
Wyoming	73	81	79	78	78	73	81

Sources: See table 7.

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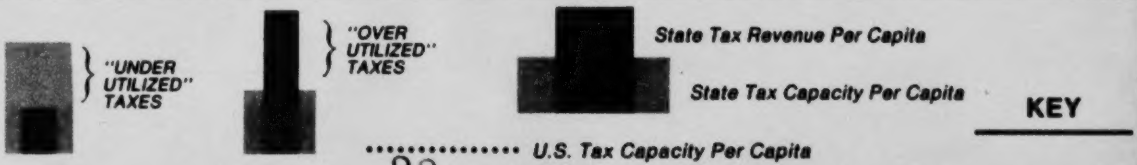
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	77 *(49)*	90 *(47)*	87 *(47)*	94 *(42)*	99 *(33)*	71 *(45)*	53 *(47)*
Effort	79 *(40)*	121 *(9)*	110 *(17)*	136 *(5)*	86 *(32)*	80 *(30)*	91 *(33)*
Amounts							
Potential	$2,231,105	$896,768	$539,167	$357,601	$110,019	$354,934	$83,249
Collected	1,771,494	1,081,235	593,244	487,991	94,068	282,257	75,874
Over (Under) Utilized	-459,611	184,467	54,077	130,390	-15,951	-72,677	-7,375
Percent Distribution of Capacity							
State	100.0%	40.2%	24.2%	16.0%	4.9%	15.9%	3.7%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$604.64	$243.03	$146.12	$96.91	$29.82	$96.19	$22.56
State Revenue	480.08	293.02	160.77	132.25	25.49	76.49	20.56
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*: Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES**: Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	113 *(18)*	79 *(36)*	88 *(45)*	72 *(42)*	89 *(34)*	36 *(28)*	37 *(50)*	106 *(20)*	90 *(47)*	65 *(50)*	45 *(44)*	121 *(27)*
Effort	107 *(27)*	286 *(1)*	107 *(16)*	163 *(9)*	172 *(9)*	0 *(31)*	10 *(18)*	52 *(45)*	106 *(22)*	318 *(4)*	178 *(8)*	70 *(42)*
Amounts												
Potential	$176,087	$30,466	$54,382	$28,784	$62,639	$4,480	$761	$84,971	$5,303	$11,515	$1,351	$6,879
Collected	187,982	87,257	58,349	46,774	107,552	0	77	44,564	5,602	36,671	2,409	4,822
Over (Under) Utilized	11,895	56,789	3,967	17,990	44,913	-4,480	-684	-40,407	299	25,156	1,058	-2,057
Percent Distribution of Capacity												
State	7.9%	1.4%	2.4%	1.3%	2.8%	0.2%	0.0%	3.8%	0.2%	0.5%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$47.72	$ 8.26	$14.74	$ 7.80	$16.96	$ 1.21	$ 0.21	$23.03	$ 1.44	$ 3.12	$ 0.37	$ 1.86
State Revenue	50.94	23.65	15.81	12.68	29.15	0.0	0.02	12.08	1.52	9.94	0.65	1.31
U.S. Capacity	42.36	10.46	16.79	10.86	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.56

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Alabama

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	70 *(50)*	58 *(49)*	78 *(37)*	76 *(30)*	103 *(20)*	55 *(46)*	98 *(16)*
Effort	30 *(51)*	30 *(51)*	31 *(51)*	19 *(50)*	33 *(51)*	25 *(48)*	38 *(16)*
Amounts							
Potential	$732,857	$299,190	$295,169	$42,099	$96,399	$17,068	$36,210
Collected	220,095	89,699	90,893	7,900	31,603	4,208	13,757
Over (Under) Utilized	-512,762	-209,491	-204,276	-34,199	-64,796	-12,860	-22,453
Percent Distribution of Capacity							
State	32.8%	13.4%	13.2%	1.9%	4.3%	0.8%	1.6%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$198.61	$81.08	$79.99	$11.41	$26.12	$ 4.63	$ 9.81
State Revenue	59.65	24.31	24.63	2.14	8.56	1.14	3.73
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

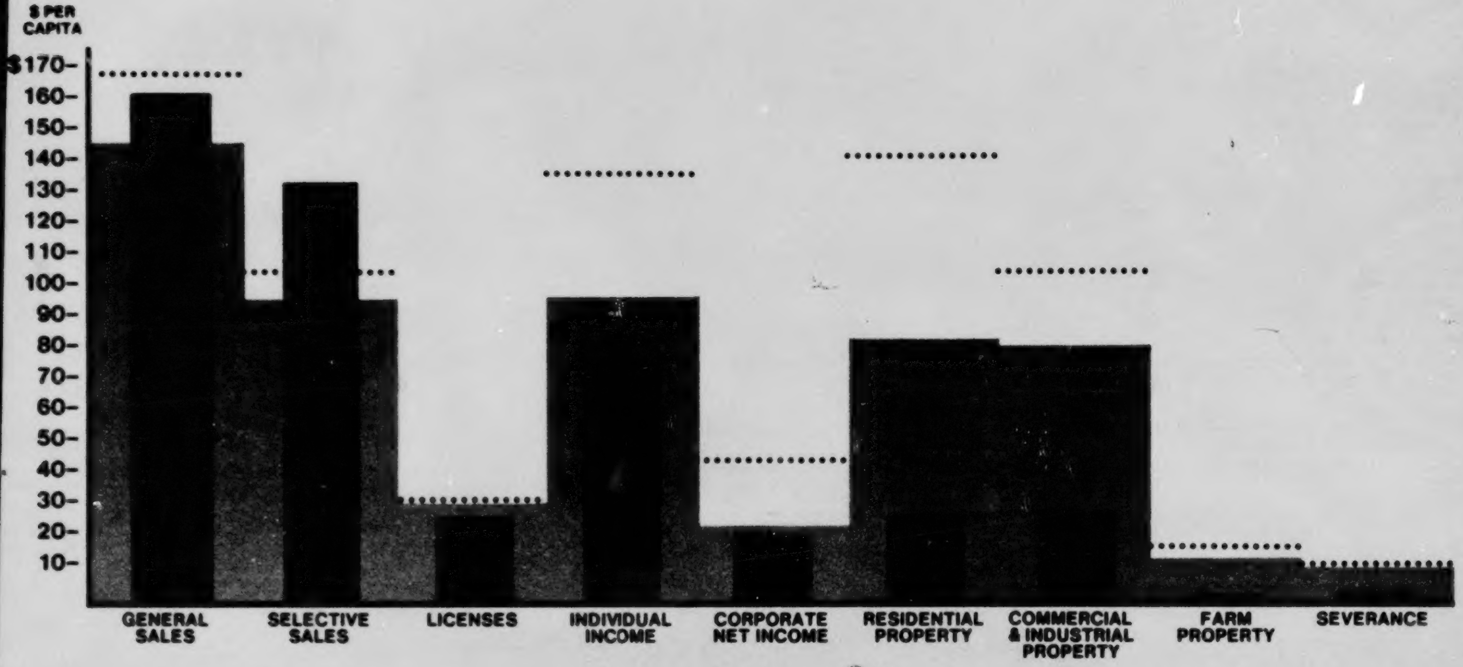


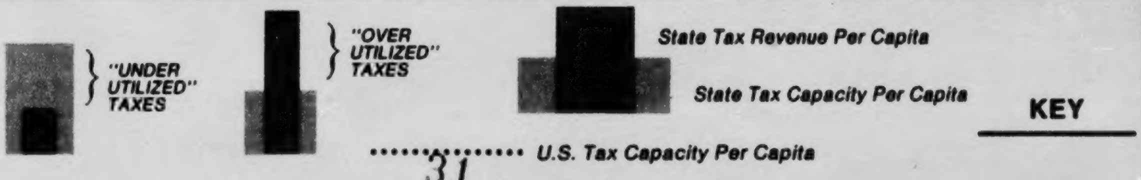
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	144 *(3)*	108 *(10)*	116 *(6)*	95 *(36)*	109 *(20)*	193 *(1)*	205 *(2)*
Effort	106 *(12)*	62 *(47)*	40 *(46)*	108 *(18)*	131 *(9)*	198 *(4)*	101 *(29)*
Amounts							
Potential	$459,311	$119,530	$79,378	$40,152	$13,325	$106,160	$35,551
Collected	488,737	74,595	31,400	43,195	17,481	210,338	35,772
Over (Under) Utilized	29,426	-44,935	-47,978	3,043	4,156	104,178	221
Percent Distribution of Capacity							
State	100.0%	26.0%	17.3%	8.7%	2.9%	23.1%	7.7%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$1,128.53	$293.69	$195.03	$98.65	$32.74	$260.84	$87.35
State Revenue	1,200.83	183.28	77.15	106.13	42.95	516.80	87.89
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*: Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES**: Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	93 *(41)*	160 *(4)*	113 *(11)*	140 *(1)*	42 *(51)*	0 *(33)*	48 *(43)*	95 *(39)*	87 *(49)*	99 *(24)*	224 *(3)*	288 *(4)*
Effort	128 *(4)*	117 *(18)*	63 *(43)*	130 *(17)*	52 *(25)*	0 *(31)*	0 *(30)*	133 *(11)*	106 *(23)*	37 *(20)*	127 *(19)*	232 *(2)*
Amounts												
Potential	$16,061	$6,804	$7,702	$6,203	$3,283	$ 0	$109	$8,260	$564	$1,937	$750	$1,814
Collected	20,607	7,978	4,851	8,061	1,698	0	0	11,022	594	715	950	4,200
Over (Under) Utilized	4,556	1,174	-2,851	1,858	-1,585	0	-109	2,762	30	-1,222	200	2,386
Percent Distribution of Capacity												
State	3.5%	1.5%	1.7%	1.4%	0.7%	0.0%	0.0%	1.8%	0.1%	0.4%	0.2%	0.4%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$39.44	$16.72	$18.92	$15.24	$ 8.07	$ 0.0	$ 0.27	$20.29	$ 1.39	$ 4.76	$ 1.84	$ 4.46
State Revenue	50.63	19.60	11.92	19.81	4.17	0.0	0.0	27.08	1.46	1.76	2.33	10.32
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.56

NOTE: Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.

Alaska tax collections exclude $409,757,000 special taxes levied on oil and gas reserves and equipment on property used for the exploration for, production of, or pipeline transportation of gas or unrefined oil.


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Alaska

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	127 *(3)*	132 *(5)*	160 *(3)*	7 *(48)*	35 *(51)*	41 *(51)*	899 *(2)*
Effort	86 *(25)*	85 *(25)*	87 *(25)*	229 *(4)*	93 *(25)*	14 *(49)*	65 *(15)*
Amounts							
Potential	$146,696	$75,441	$67,159	$437	$3,659	$1,393	$36,656
Collected	126,600	63,841	58,373	1,000	3,386	193	23,758
Over (Under) Utilized	-20,096	-11,600	-8,786	563	-273	-1,200	-12,898
Percent Distribution of Capacity							
State	31.9%	16.4%	14.6%	0.1%	0.8%	0.3%	8.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$360.43	$185.36	$165.01	$ 1.07	$ 8.99	$ 3.42	$90.06
State Revenue	311.06	156.86	143.42	2.46	8.32	0.47	58.37
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

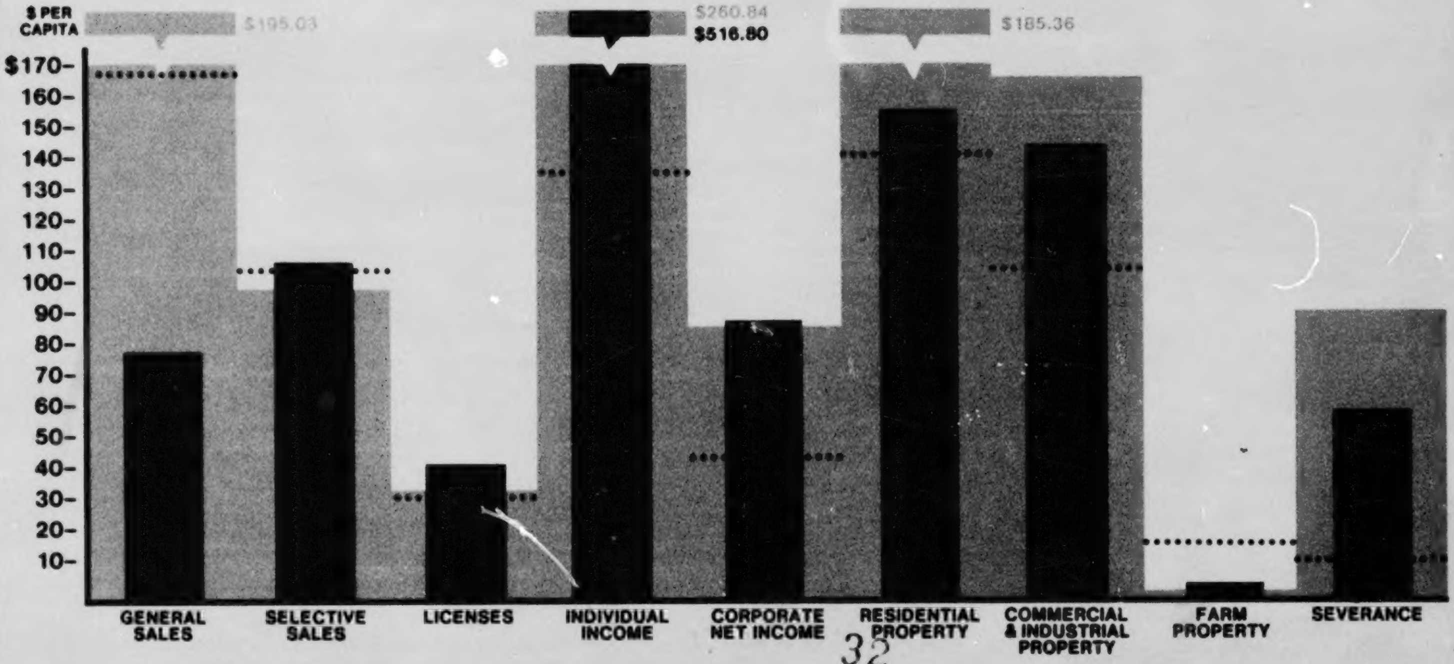
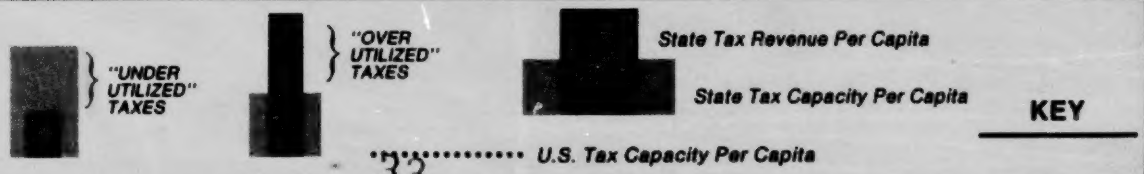


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

		SALES AND GROSS RECEIPTS					
	ALL TAXES	Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	93 *(34)*	106 *(14)*	108 *(15)*	102 *(19)*	102 *(26)*	86 *(32)*	57 *(39)*
Effort	110 *(10)*	125 *(7)*	145 *(6)*	91 *(31)*	87 *(31)*	71 *(36)*	93 *(32)*
Amounts							
Potential	$1,677,821	$661,008	$417,826	$243,182	$70,609	$266,913	$55,904
Collected	1,840,753	827,783	606,349	221,434	61,698	190,591	51,788
Over (Under) Utilized	162,932	166,775	188,523	-21,748	-8,911	-76,322	-4,116
Percent Distribution of Capacity							
State	100.0%	39.4%	24.9%	14.5%	4.2%	15.9%	3.3%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$730.76	$287.90	$181.98	$105.92	$30.75	$116.25	$24.35
State Revenue	801.72	360.53	264.09	96.44	26.87	83.01	22.56
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcohplic Beverages	Hunting & Fishing
Indexes												
Capacity	114 *(14)*	100 *(28)*	91 *(39)*	92 *(28)*	93 *(27)*	109 *(18)*	71 *(23)*	102 *(29)*	97 *(33)*	93 *(31)*	125 *(21)*	129 *(26)*
Effort	100 *(34)*	74 *(30)*	101 *(21)*	90 *(39)*	70 *(21)*	90 *(15)*	0 *(30)*	102 *(24)*	96 *(29)*	17 *(29)*	67 *(29)*	92 *(30)*
Amounts												
Potential	$111,358	$23,987	$34,988	$23,023	$40,545	$8,374	$907	$49,866	$3,546	$10,249	$2,366	$4,582
Collected	111,507	17,780	35,497	20,816	28,292	7,542	0	50,778	3,405	1,726	1,581	4,208
Over (Under) Utilized	149	-6,207	509	-2,207	-12,253	-832	-907	912	-141	-8,523	-785	-374
Percent Distribution of Capacity												
State	6.6%	1.4%	2.1%	1.4%	2.4%	0.5%	0.1%	3.0%	0.2%	0.6%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$48.50	$10.45	$15.24	$10.03	$17.66	$ 3.65	$ 0.40	$21.72	$ 1.54	$ 4.46	$ 1.03	$ 2.00
State Revenue	48.57	7.74	15.46	9.07	12.32	3.28	0.0	22.12	1.48	0.75	0.69	1.83
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Arizona

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	86 *(39)*	93 *(28)*	76 *(40)*	95 *(24)*	82 *(37)*	83 *(30)*	193 *(11)*
Effort	125 *(11)*	126 *(9)*	129 *(9)*	75 *(30)*	138 *(9)*	29 *(46)*	0 *(32)*
Amounts							
Potential	$562,779	$301,056	$180,916	$32,905	$47,902	$16,131	$44,477
Collected	704,170	379,334	234,136	24,700	66,000	4,723	0
Over (Under) Utilized	141,391	78,278	53,220	-8,205	18,098	-11,408	-44,477
Percent Distribution of Capacity							
State	33.5%	17.9%	10.8%	2.0%	2.9%	1.0%	2.7%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$245.11	$131.12	$78.80	$14.33	$20.86	$ 7.03	$19.37
State Revenue	306.69	165.22	101.98	10.76	28.75	2.06	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

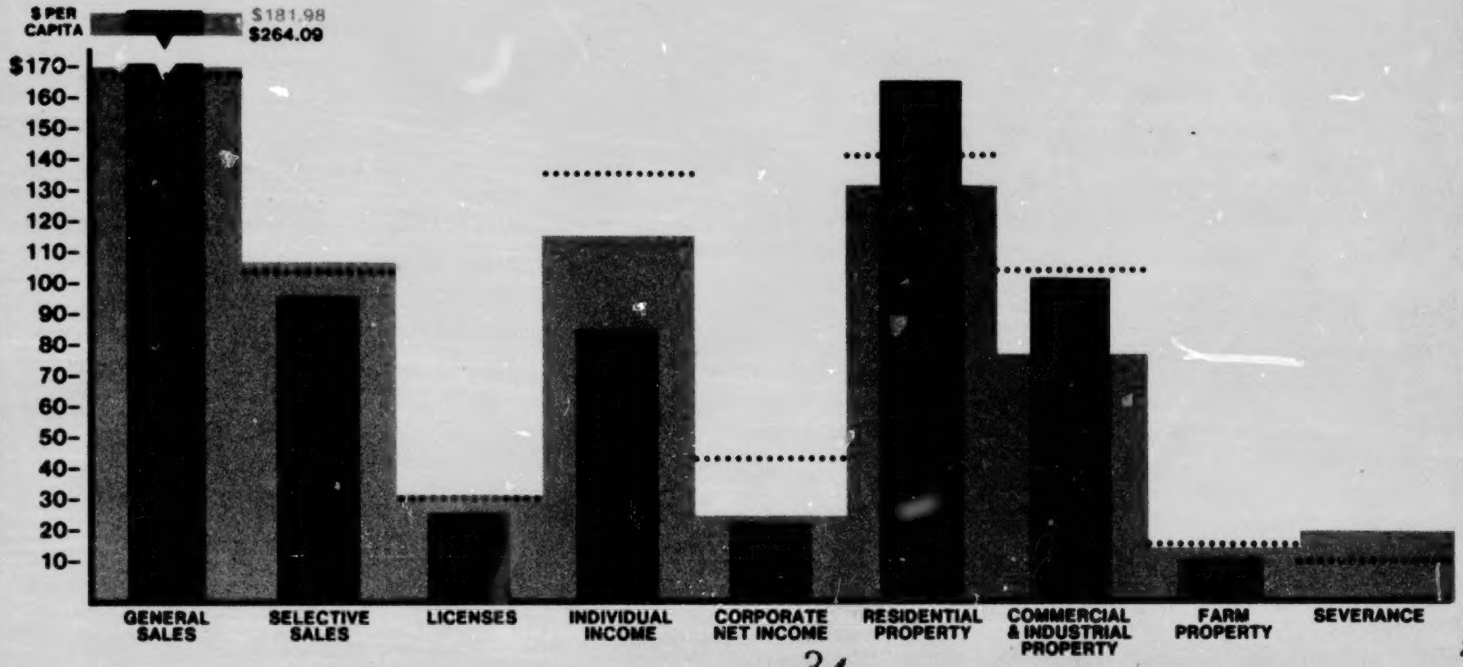
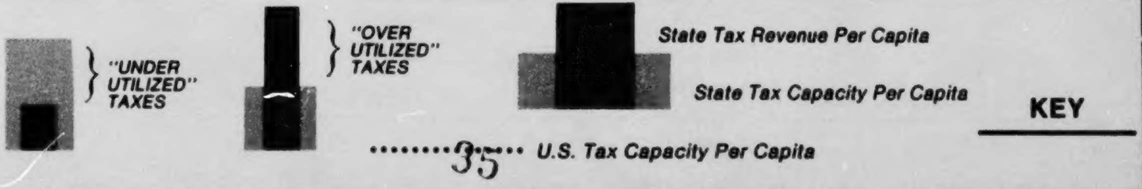


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	79 *(48)*	93 *(41)*	88 *(43)*	100 *(23)*	102 *(28)*	63 *(50)*	56 *(43)*
Effort	79 *(42)*	94 *(27)*	87 *(31)*	103 *(22)*	84 *(34)*	90 *(25)*	131 *(17)*
Amounts							
Potential	$1,317,776	$539,583	$317,087	$222,496	$65,370	$182,809	$51,445
Collected	1,038,412	504,926	274,981	229,945	54,781	163,781	67,210
Over (Under) Utilized	-279,364	-34,657	-42,106	7,449	-10,589	-19,028	15,765
Percent Distribution of Capacity							
State	100.0%	40.9%	24.1%	16.9%	5.0%	13.9%	3.9%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$614.63	$251.67	$147.90	$103.78	$30.49	$85.27	$23.99
State Revenue	484.33	235.51	128.26	107.25	25.55	76.39	31.35
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*: Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES**: Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	122 *(8)*	59 *(50)*	91 *(37)*	70 *(44)*	90 *(32)*	170 *(8)*	46 *(45)*	99 *(35)*	102 *(21)*	80 *(41)*	39 *(45)*	240 *(8)*
Effort	108 *(24)*	14[illegible] *(12)*	141 *(6)*	125 *(20)*	35 *(31)*	100 *(10)*	0 *(30)*	90 *(35)*	126 *(14)*	29 *(23)*	110 *(23)*	84 *(33)*
Amounts												
Potential	$110,665	$13,275	$32,746	$16,367	$36,704	$12,183	$556	$44,957	$3,503	$8,251	$696	$7,963
Collected	119,[illegible]48	19,114	46,066	20,483	12,740	12,194	0	40,453	4,429	2,426	765	6,708
Over (Under) Utilized	8,683	5,839	13,320	4,116	-23,964	11	-556	-4,504	926	-5,825	69	-1,255
Percent Distribution of Capacity												
State	8.4%	1.0%	2.5%	1.2%	2.8%	0.9%	0.0%	3.4%	0.3%	0.6%	0.1%	0.6%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$51.62	$ 6.19	$15.27	$ 7.63	$17.[illegible]2	$ 5.68	$ 0.26	$20.97	$ 1.63	$ 3.85	$ 0.32	$ 3.71
State Revenue	55.67	8.92	21.49	9.55	5.94	5.69	0.0	18.87	2.07	1.13	0.36	3.13
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Arkansas

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	74 *(49)*	62 *(47)*	70 *(46)*	188 *(11)*	97 *(24)*	54 *(47)*	74 *(18)*
Effort	52 *(43)*	52 *(43)*	53 *(43)*	46 *(45)*	56 *(43)*	25 *(47)*	66 *(14)*
Amounts							
Potential	$452,802	$185,532	$153,759	$60,574	$52,937	$9,797	$15,970
Collected	234,803	95,600	81,376	28,000	29,827	2,416	10,495
Over (Under) Utilized	-217,999	-89,932	-72,383	-32,574	-23,110	-7,381	-5,475
Percent Distribution of Capacity							
State	34.4%	14.1%	11.7%	4.6%	4.0%	0.7%	1.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$211.19	$86.54	$71.72	$28.25	$24.69	$ 4.57	$ 7.45
State Revenue	109.52	44.59	37.96	13.06	13.91	1.13	4.90
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

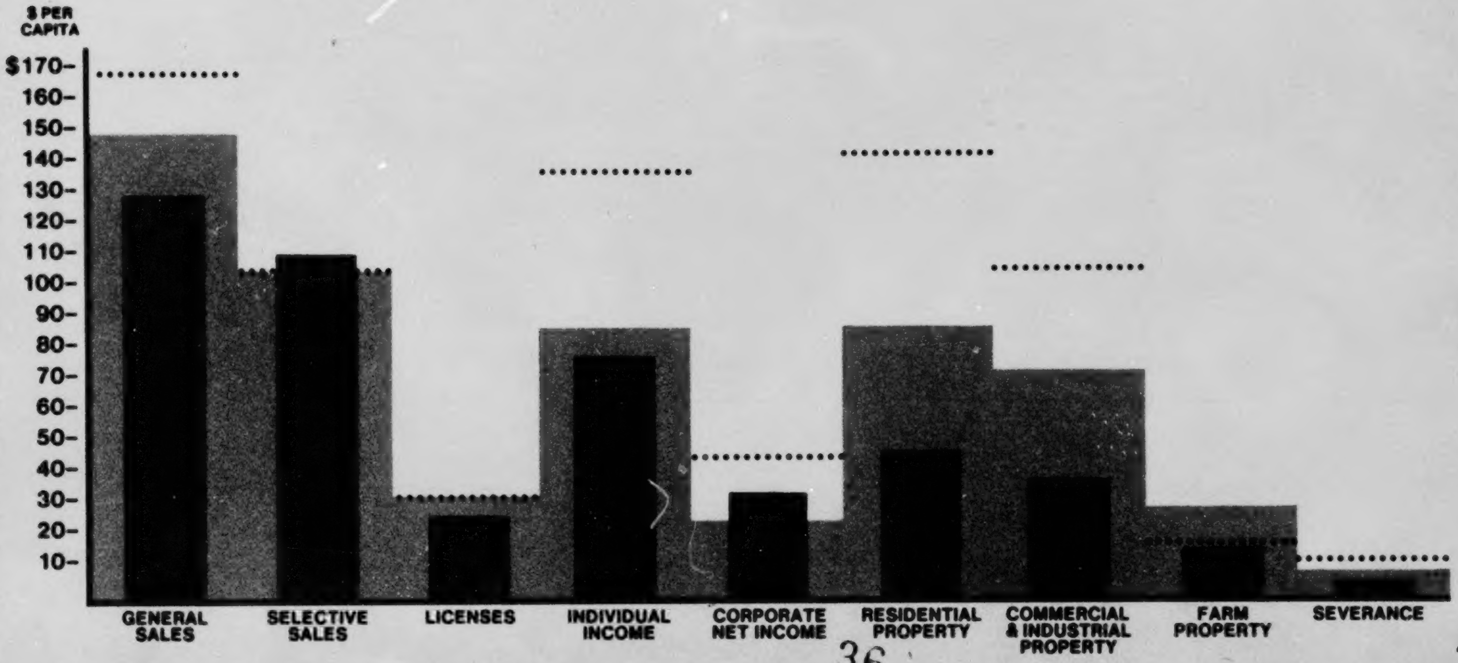
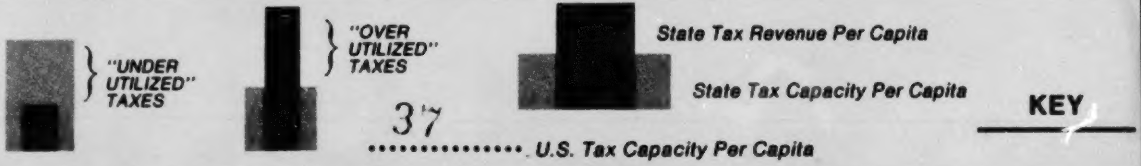


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	111 *(9)*	108 *(11)*	111 *(9)*	103 *(17)*	98 *(39)*	110 *(12)*	96 *(15)*
Effort	120 *(3)*	111 *(15)*	128 *(12)*	82 *(42)*	65 *(45)*	111 *(20)*	182 *(4)*
Amounts							
Potential	$19,017,048	$6,409,264	$4,085,238	$2,324,026	$644,315	$3,255,454	$901,405
Collected	22,781,942	7,138,955	5,243,627	1,895,328	419,525	3,620,933	1,641,595
Over (Under) Utilized	3,764,894	729,691	1,158,389	-428,698	-224,790	365,479	740,190
Percent Distribution of Capacity							
State	100.0%	33.7%	21.5%	12.2%	3.4%	17.1%	4.7%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$868.52	$292.71	$186.57	$106.14	$29.43	$148.68	$41.17
State Revenue	1,040.46	326.04	239.48	86.56	19.16	165.37	74.97
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	99 *(37)*	122 *(10)*	94 *(31)*	106 *(10)*	99 *(17)*	122 *(15)*	200 *(3)*	104 *(25)*	104 *(17)*	84 *(37)*	90 *(30)*	59 *(42)*
Effort	88 *(45)*	45 *(47)*	79 *(38)*	128 *(19)*	62 *(24)*	117 *(6)*	1 *(26)*	71 *(43)*	40 *(47)*	4 *(50)*	195 *(6)*	132 *(10)*
Amounts												
Potential	$919,113	$280,330	$344,583	$252,344	$414,491	$88,701	$24,464	$483,236	$36,421	$88,641	$16,128	$19,889
Collected	811,455	127,459	271,504	322,766	258,063	103,755	326	344,127	14,454	3,283	31,387	26,274
Over (Under) Utilized	-107,658	-152,871	-73,079	70,422	-156,428	15,054	-24,138	-139,109	-21,967	-85,358	15,259	6,385
Percent Distribution of Capacity												
State	4.8%	1.5%	1.8%	1.3%	2.2%	0.5%	0.1%	2.5%	0.2%	0.5%	0.1%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.98	$12.80	$15.74	$11.52	$18.93	$ 4.05	$ 1.12	$22.07	$ 1.66	$ 4.05	$ 0.74	$ 0.91
State Revenue	37.06	5.82	12.40	14.74	11.79	4.74	0.01	15.72	0.66	0.15	1.43	1.20
U.S. Capacity	42.36	10.48	16.79	10.88	19.07	3.33	0.58	21.25	1.60	4.81	0.82	1.56

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

California

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	120 *(4)*	147 *(2)*	104 *(15)*	47 *(38)*	76 *(41)*	125 *(9)*	52 *(24)*
Effort	129 *(7)*	124 *(10)*	128 *(10)*	247 *(3)*	136 *(10)*	159 *(6)*	1 *(31)*
Amounts							
Potential	$7,461,519	$4,532,766	$2,347,916	$155,592	$425,245	$231,024	$114,067
Collected	9,593,070	5,633,832	2,997,378	383,900	577,960	366,334	1,530
Over (Under) Utilized	2,131,551	1,101,066	649,462	228,308	152,715	135,310	-112,537
Percent Distribution of Capacity							
State	39.2%	23.8%	12.3%	0.8%	2.2%	1.2%	0.6%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$340.77	$207.01	$107.23	$ 7.11	$19.42	$10.55	$ 5.21
State Revenue	438.12	257.30	136.89	17.53	26.40	16.73	0.07
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

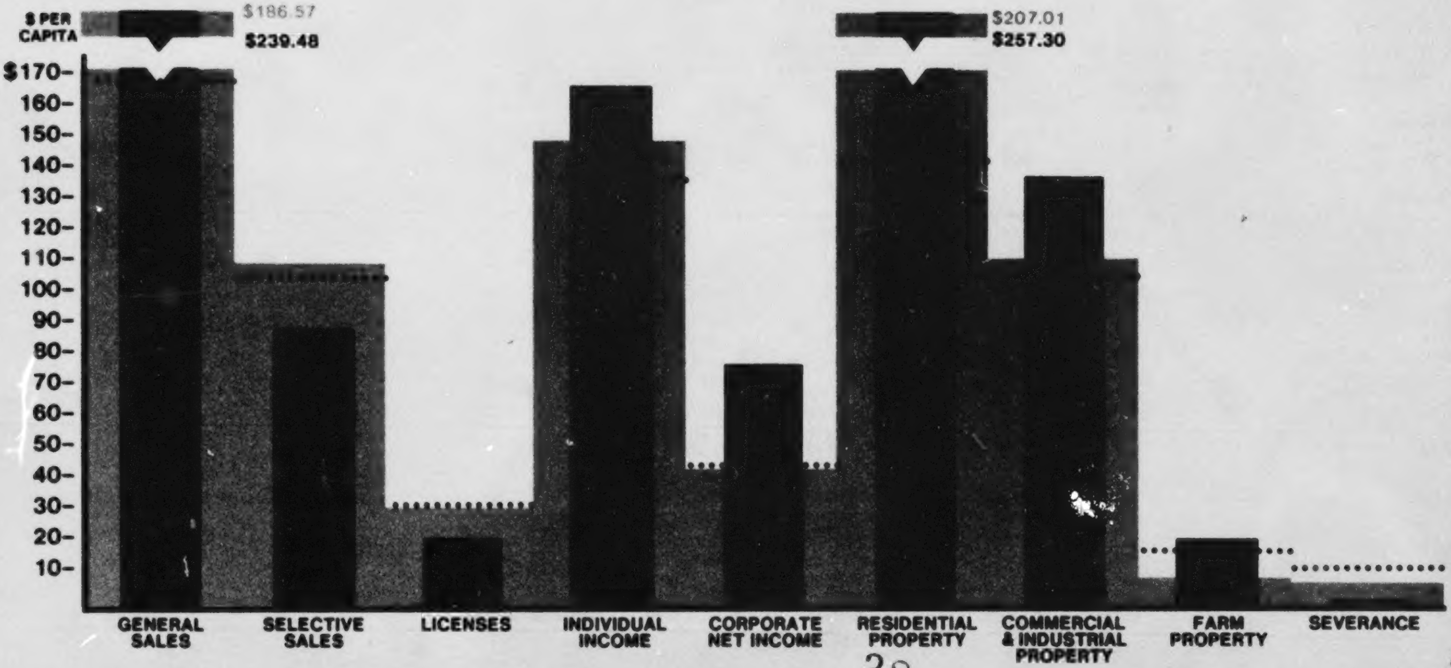
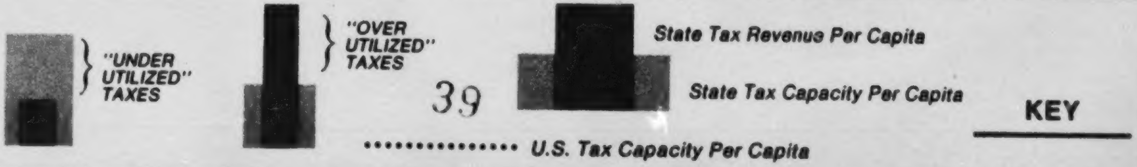


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	108 *(10)*	109 *(9)*	115 *(7)*	100 *(24)*	128 *(6)*	107 *(14)*	93 *(16)*
Effort	96 *(20)*	99 *(19)*	111 *(16)*	76 *(48)*	71 *(42)*	90 *(26)*	78 *(36)*
Amounts							
Potential	$2,201,880	$778,026	$507,008	$271,018	$100,775	$378,309	$103,962
Collected	2,113,574	770,921	563,870	207,051	71,584	338,920	80,575
Over (Under) Utilized	-88,306	-7,105	56,862	-63,967	-29,191	-39,389	-23,387
Percent Distribution of Capacity							
State	100.0%	35.3%	23.0%	12.3%	4.6%	17.2%	4.7%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$840.73	$297.07	$193.59	$103.48	$38.48	$144.45	$39.70
State Revenue	807.02	294.36	215.30	79.06	27.33	129.41	30.77
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	106 *(27)*	116 *(15)*	98 *(24)*	93 *(25)*	84 *(39)*	109 *(19)*	114 *(9)*	126 *(6)*	112 *(8)*	124 *(13)*	130 *(19)*	184 *(14)*
Effort	88 *(46)*	63 *(40)*	77 *(39)*	105 *(28)*	41 *(28)*	68 *(24)*	8 *(17)*	73 *(42)*	43 *(46)*	14 *(34)*	59 *(32)*	200 *(3)*
Amounts												
Potential	$116,221	$31,837	$43,196	$26,578	$41,972	$9,546	$1,668	$70,221	$4,692	$15,326	$2,800	$7,436
Collected	102,378	19,920	33,242	27,836	17,030	6,505	140	50,924	2,010	2,148	1,651	14,851
Over (Under) Utilized	-13,843	-11,917	-9,954	1,258	-24,942	-3,041	-1,528	-19,297	-2,682	-13,478	-1,149	7,415
Percent Distribution of Capacity												
State	5.3%	1.4%	2.0%	1.2%	1.9%	0.4%	0.1%	3.2%	0.2%	0.7%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.38	$12.16	$16.49	$10.15	$16.03	$ 3.64	$ 0.64	$26.81	$ 1.79	$ 5.97	$ 1.07	$ 2.84
State Revenue	39.09	7.61	12.69	10.63	6.50	2.48	0.05	19.44	0.77	0.82	0.63	5.67
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Colorado

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	106 *(14)*	110 *(16)*	95 *(21)*	170 *(12)*	89 *(31)*	78 *(35)*	144 *(13)*
Effort	105 *(15)*	107 *(15)*	110 *(15)*	62 *(39)*	117 *(15)*	155 *(9)*	6 *(25)*
Amounts							
Potential	$785,858	$403,993	$255,275	$67,100	$59,490	$17,155	$37,795
Collected	822,738	431,449	280,016	41,800	69,473	26,516	2,320
Over (Under) Utilized	36,880	27,456	24,741	-25,300	9,983	9,361	-35,475
Percent Distribution of Capacity							
State	35.7%	18.3%	11.6%	3.0%	2.7%	0.8%	1.7%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$300.06	$154.25	$97.47	$25.62	$22.71	$ 6.55	$14.43
State Revenue	314.14	164.74	106.92	15.96	26.53	10.12	0.89
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

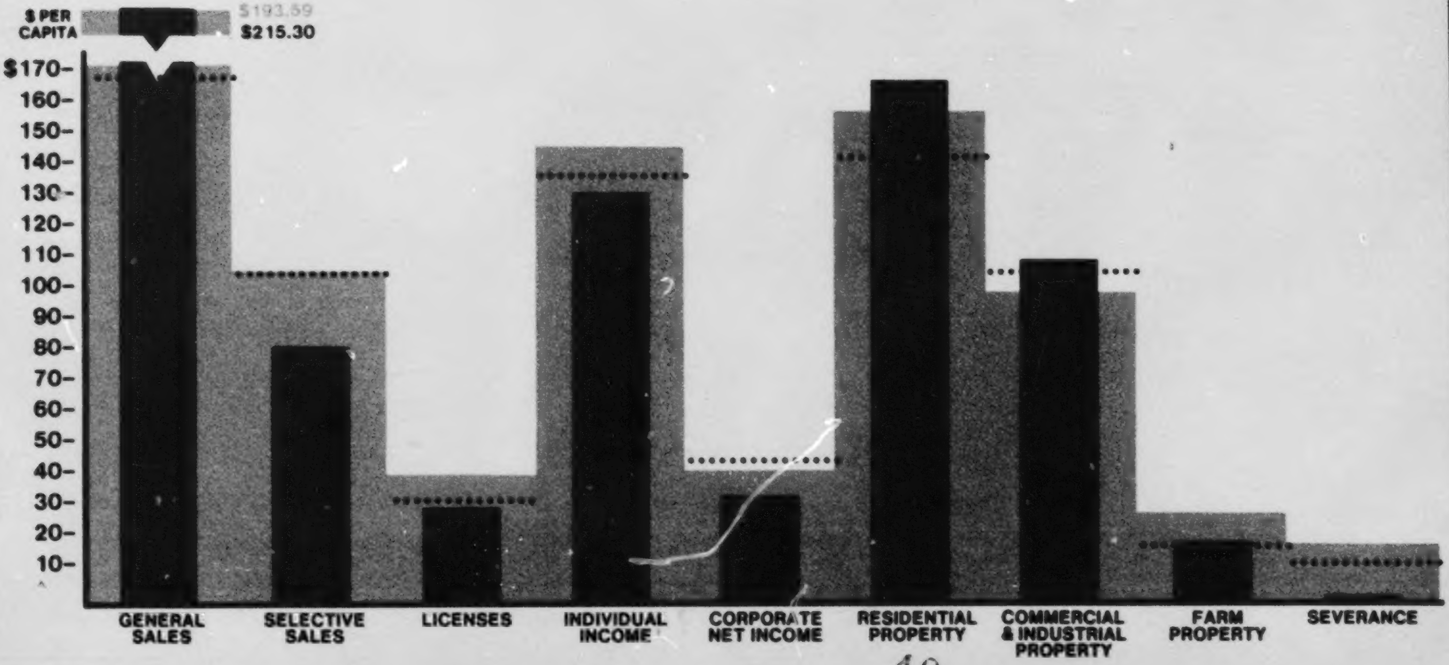
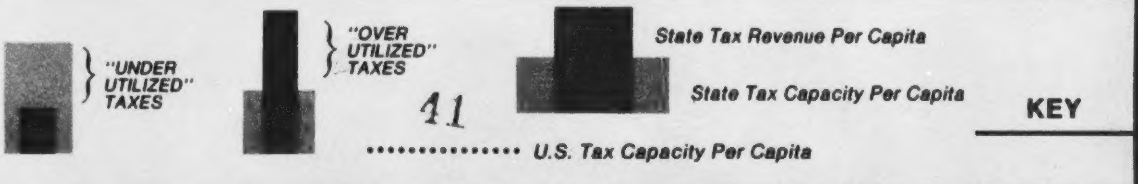


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	112 *(7)*	97 *(31)*	96 *(32)*	98 *(32)*	104 *(23)*	132 *(3)*	155 *(7)*
Effort	100 *(16)*	129 *(6)*	117 *(14)*	149 *(2)*	83 *(35)*	11 *(43)*	98 *(31)*
Amounts							
Potential	$2,730,903	$815,220	$500,756	$314,464	$37,356	$554,110	$205,745
Collected	2,725,910	1,052,935	583,478	469,457	80,781	59,333	201,742
Over (Under) Utilized	-4,993	237,715	82,722	154,993	-16,575	-494,777	-4,003
Percent Distribution of Capacity							
State	100.0%	29.9%	18.3%	11.5%	3.6%	20.3%	7.5%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$878.67	$262.30	$161.12	$101.18	$31.32	$178.29	$66.20
State Revenue	877.06	338.78	187.73	151.05	25.99	19.09	64.91
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	85 *(46)*	117 *(13)*	89 *(42)*	93 *(27)*	98 *(19)*	267 *(5)*	49 *(40)*	101 *(30)*	96 *(35)*	135 *(7)*	131 *(18)*	43 *(44)*
Effort	142 *(2)*	64 *(38)*	162 *(2)*	136 *(14)*	203 *(5)*	147 *(2)*	1,197 *(2)*	92 *(32)*	243 *([illegible])*	5 *(47)*	159 *(14)*	52 *(49)*
Amounts												
Potential	$112,076	$38,192	$46,325	$31,433	$57,961	$27,631	$846	$66,934	$4,778	$20,235	$3,347	$2,062
Collected	159,159	24,297	75,084	42,682	117,374	40,731	10,130	61,670	11,606	1,107	5,319	1,079
Over (Under) Utilized	47,083	-13,896	28,759	11,249	59,413	13,100	9,284	-5,264	6,828	-19,128	1,972	-983
Percent Distribution of Capacity												
State	4.1%	1.4%	1.7%	1.2%	2.1%	1.0%	0.0%	2.5%	0.2%	0.7%	0.1%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$36.06	$12.29	$14.91	$10.11	$18.65	$ 8.89	$ 0.27	$21.54	$ 1.54	$ 6.51	$ 1.08	$ 0.66
State Revenue	51.21	7.82	24.16	13.73	37.77	13.11	3.26	19.84	3.73	0.36	1.71	0.35
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

2

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	115 *(7)*	140 *(3)*	101 *(16)*	12 *(47)*	94 *(26)*	151 *(7)*	3 *(48)*
Effort	126 *(9)*	124 *(11)*	127 *(11)*	171 *(12)*	135 *(11)*	124 *(15)*	0 *(32)*
Amounts							
Potential	$1,018,041	$612,665	$325,195	$5,619	$74,562	$39,466	$965
Collected	1,282,100	758,226	413,369	9,600	100,905	49,019	0
Over (Under) Utilized	264,059	145,561	88,174	3,981	26,343	9,553	-965
Percent Distribution of Capacity							
State	37.3%	22.4%	11.9%	0.2%	2.7%	1.4%	0.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$327.55	$197.13	$104.63	$ 1.81	$23.99	$12.70	$ 0.31
State Revenue	412.52	243.96	133.00	3.09	32.47	15.77	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

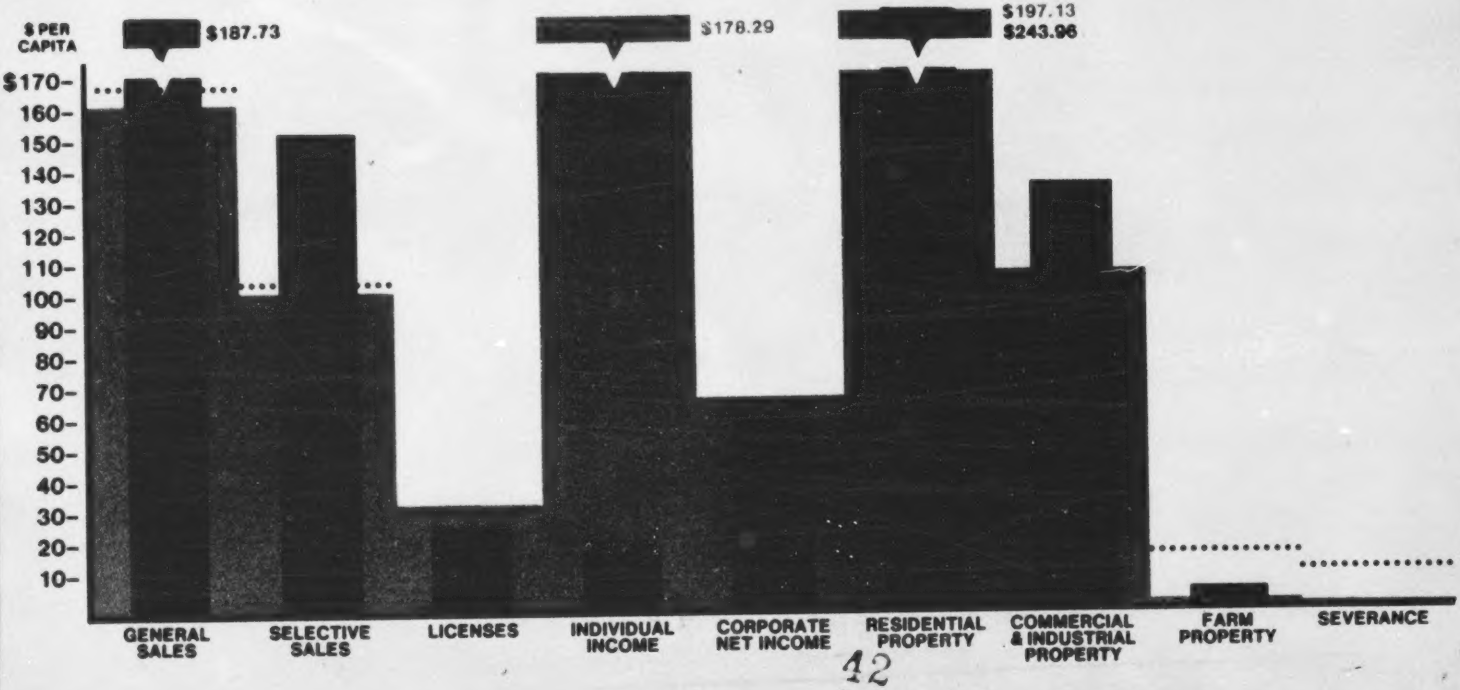


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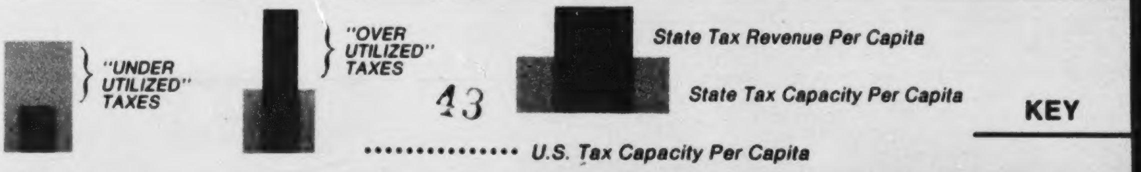
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	 General Sales	 Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	123 *(4)*	118 *(4)*	119 *(5)*	116 *(5)*	99 *(34)*	116 *(10)*	168 *(6)*
Effort	79 *(43)*	37 *(49)*	0 *(48)*	98 *(27)*	459 *(1)*	195 *(5)*	70 *(38)*
Amounts							
Potential	$559,621	$186,085	$116,036	$70,049	$17,289	$90,959	$41,614
Collected	440,046	68,357	0	68,357	79,370	177,622	29,036
Over (Under) Utilized	-119,575	-117,728	-116,036	-1,692	62,081	86,663	-12,578
Percent Distribution of Capacity							
State	100.0%	33.3%	20.7%	12.5%	3.1%	16.3%	7.4%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$961.55	$319.73	$199.37	$120.36	$29.71	$156.29	$71.50
State Revenue	756.09	117.45	0.0	117.45	136.37	305.19	49.89
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	102 *(32)*	128 *(8)*	116 *(9)*	86 *(35)*	111 *(9)*	384 *(2)*	130 *(8)*	96 *(38)*	103 *(18)*	130 *(9)*	118 *(23)*	35 *(46)*
Effort	118 *(8)*	56 *(43)*	108 *(15)*	128 *(18)*	71 *(20)*	82 *(18)*	26 *(12)*	167 *(4)*	99 *(26)*	1,594 *(1)*	77 *(28)*	92 *(28)*
Amounts												
Potential	$25,237	$7,814	$11,299	$5,458	$12,360	$7,458	$423	$11,812	$959	$3,636	$563	$319
Collected	29,805	4,372	12,246	7,006	8,714	6,105	109	19,746	948	57,949	433	294
Over (Under) Utilized	4,568	-3,442	947	1,548	-3,646	-1,353	-314	7,934	-11	54,313	-130	-25
Percent Distribution of Capacity												
State	4.5%	1.4%	2.0%	1.0%	2.2%	1.3%	0.1%	2.1%	0.2%	0.6%	0.1%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$43.36	$13.43	$19.41	$ 9.38	$21.24	$12.81	$ 0.73	$20.30	$ 1.65	$ 6.25	$ 0.97	$ 0.55
State Revenue	51.21	7.51	21.04	12.04	14.97	10.49	0.19	33.93	1.63	99.57	0.74	0.51
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.56

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Delaware

	PROPERTY Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	132 *(2)*	120 *(9)*	165 *(1)*	68 *(33)*	109 *(17)*	95 *(22)*	1 *(50)*
Effort	36 *(50)*	30 *(50)*	31 *(50)*	207 *(6)*	33 *(50)*	164 *(4)*	0 *(32)*
Amounts							
Potential	$218,961	$97,780	$99,104	$5,988	$16,089	$4,662	$51
Collected	78,001	29,537	30,749	12,400	5,315	7,660	0
Over (Under) Utilized	-140,960	-68,243	-68,355	6,412	-10,774	2,998	-51
Percent Distribution of Capacity							
State	39.1%	17.5%	17.7%	1.1%	2.9%	0.8%	0.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$376.22	$168.01	$170.28	$10.29	$27.64	$ 8.01	$ 0.09
State Revenue	134.02	50.75	52.83	21.31	9.13	13.16	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

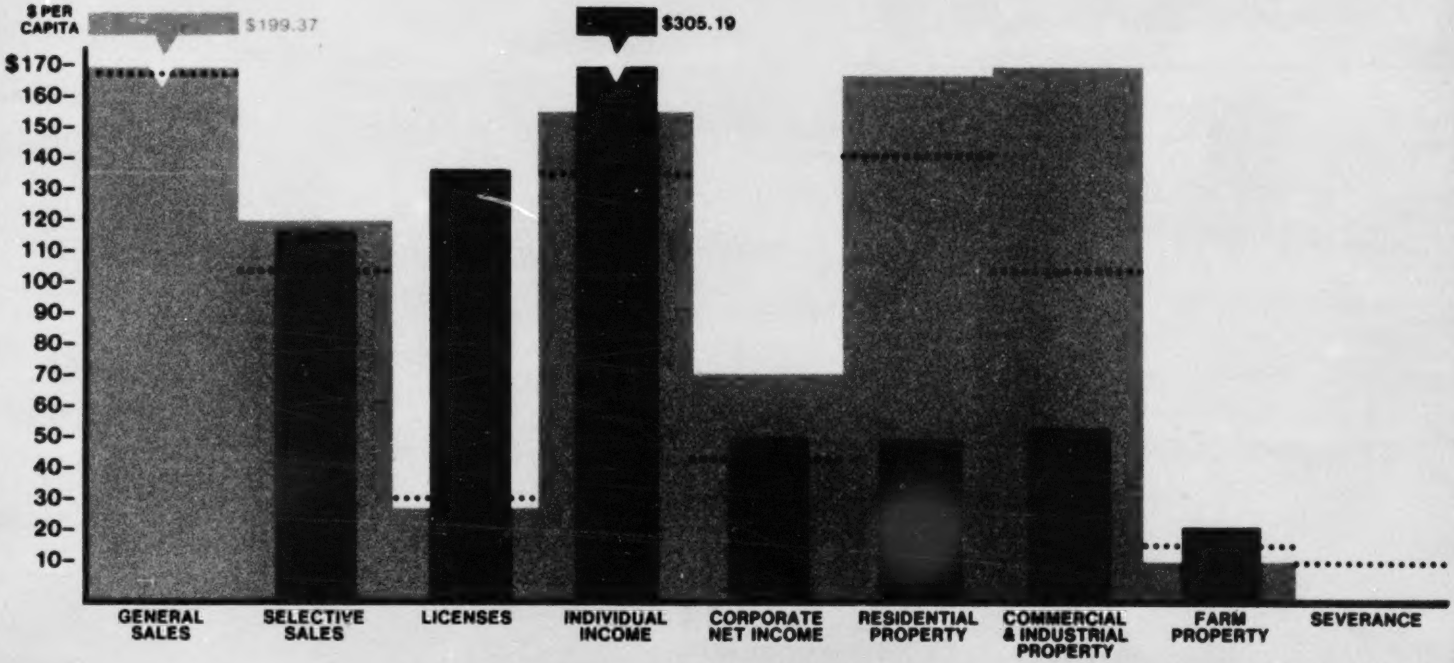
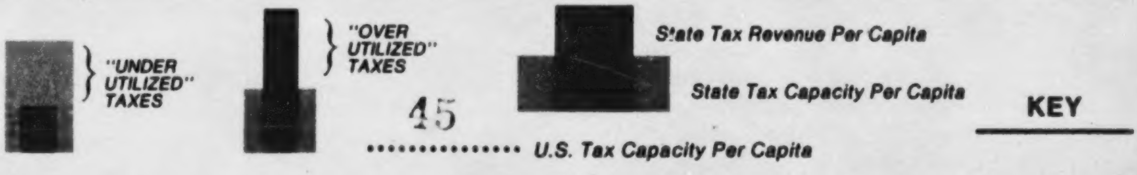


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	 General Sales	 Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	118 *(5)*	128 *(2)*	135 *(2)*	117 *(4)*	76 *(51)*	124 *(5)*	86 *(19)*
Effort	120 *(4)*	99 *(20)*	90 *(25)*	115 *(12)*	148 *(4)*	221 *(2)*	220 *(1)*
Amounts							
Potential	$634,108	$239,519	$156,010	$83,509	$15,829	$116,053	$25,291
Collected	758,483	236,937	141,060	95,877	23,483	256,647	55,763
Over (Under) Utilized	124,375	-2,582	-14,950	12,368	7,654	140,594	30,472
Percent Distribution of Capacity							
State	100.0%	37.8%	24.6%	13.2%	2.5%	18.3%	4.0%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$919.00	$347.13	$226.10	$121.03	$22.94	$168.19	$36.65
State Revenue	1,099.25	343.39	204.43	138.95	34.03	371.95	80.82
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.86

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	 Alcoholic Beverages	 Tobacco Products	 Insurance	 Public Utilities	 Parimutuel	 Amusement	LICENSES** Motor Vehicle	 Motor Veh. Operator	 Corporations	 Alcoholic Beverages	 Hunting & Fishing
Indexes												
Capacity	61 *(51)*	309 *(2)*	106 *(16)*	116 *(6)*	164 *(1)*	0 *(33)*	232 *(2)*	54 *(51)*	79 *(50)*	190 *(1)*	125 *(22)*	0 *(51)*
Effort	126 *(6)*	48 *(46)*	103 *(18)*	207 *(3)*	149 *(12)*	0 *(31)*	0 *(30)*	260 *(1)*	115 *(19)*	12 *(37)*	162 *(13)*	0 *(51)*
Amounts												
Potential	$17,848	$22,300	$12,161	$8,692	$21,614	$ 0	$894	$7,920	$874	$6,326	$709	$ 0
Collected	22,504	10,681	12,514	18,031	32,147	0	0	20,578	1,006	750	1,149	0
Over (Under) Utilized	4,656	-11,619	353	9,339	10,533	0	-894	12,658	132	-5,576	440	0
Percent Distribution of Capacity												
State	2.6%	3.5%	1.9%	1.4%	3.4%	0.0%	0.1%	1.2%	0.1%	1.0%	0.1%	0.0%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$25.87	$32.32	$17.62	$12.60	$31.32	$ 0.0	$ 1.30	$11.48	$ 1.27	$ 9.17	$ 1.03	$ 0.0
State Revenue	32.61	15.48	18.14	26.13	46.59	0.0	0.0	29.82	1.46	1.09	1.67	0.0
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.56

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

District of Columbia

	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	115 *(8)*	116 *(10)*	128 *(4)*	0 *(51)*	119 *(11)*	222 *(1)*	0 *(51)*
Effort	74 *(34)*	72 *(35)*	74 *(35)*	0 *(51)*	79 *(35)*	153 *(10)*	0 *(32)*
Amounts							
Potential	$224,475	$112,823	$90,734	$ 0	$20,918	$12,941	$ 0
Collected	165,800	81,725	67,506	0	16,569	19,853	0
Over (Under) Utilized	-58,675	-31,098	-23,228	0	-4,349	6,912	0
Percent Distribution of Capacity							
State	35.4%	17.8%	14.3%	0.0%	3.3%	2.0%	0.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$325.33	$163.51	$131.50	$ 0.0	$30.32	$18.76	$ 0.0
State Revenue	240.29	118.44	97.83	0.0	24.01	28.77	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

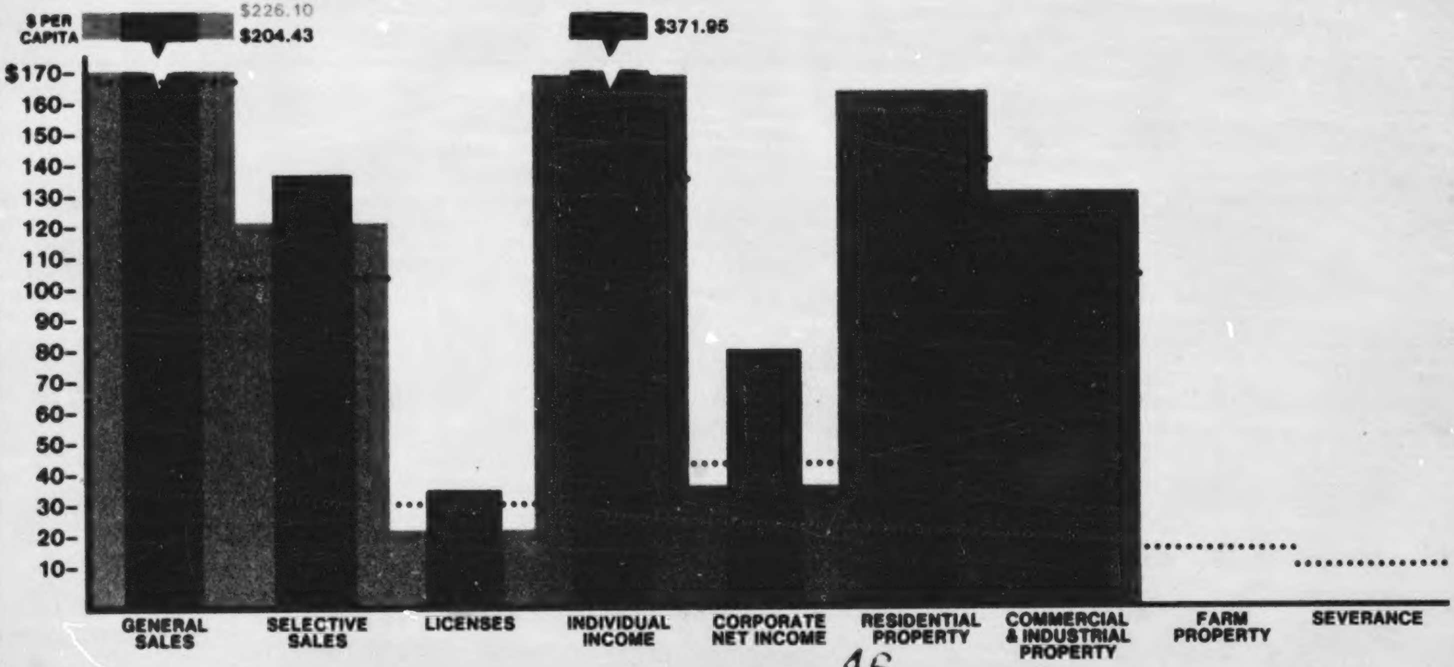
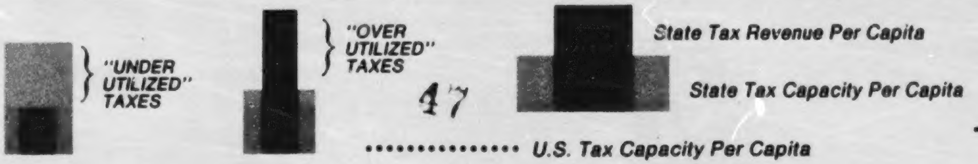


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

		SALES AND GROSS RECEIPTS					
	ALL TAXES	Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	104 *(15)*	116 *(5)*	119 *(4)*	110 *(7)*	110 *(19)*	95 *(27)*	54 *(45)*
Effort	73 *(47)*	99 *(21)*	83 *(32)*	127 *(6)*	119 *(14)*	0 *(46)*	99 *(30)*
Amounts							
Potential	$6,881,102	$2,651,931	$1,689,300	$962,631	$279,386	$1,082,069	$195,391
Collected	5,023,208	2,617,635	1,398,590	1,219,045	331,325	0	194,199
Over (Under) Utilized	-1,857,894	-34,296	-290,710	256,414	51,939	-1,082,069	-1,192
Percent Distribution of Capacity							
State	100.0%	38.5%	24.5%	14.0%	4.1%	15.7%	2.8%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$814.14	$313.76	$199.87	$113.89	$33.06	$128.03	$23.12
State Revenue	594.32	309.71	165.47	144.23	39.20	0.0	22.98
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	104 *(29)*	139 *(6)*	100 *(22)*	99 *(17)*	94 *(24)*	274 *(4)*	144 *(6)*	107 *(21)*	122 *(2)*	143 *(5)*	63 *(37)*	63 *(40)*
Effort	104 *(31)*	152 *(9)*	131 *(10)*	89 *(40)*	194 *(6)*	107 *(9)*	36 *(8)*	149 *(7)*	138 *(12)*	9 *(41)*	293 *(1)*	63 *(45)*
Amounts												
Potential	$370,666	$122,976	$142,029	$91,286	$151,749	$77,108	$6,817	$192,399	$16,419	$58,013	$4,357	$8,198
Collected	384,330	187,075	186,447	81,307	294,638	82,799	2,449	285,754	22,628	5,041	12,757	5,145
Over (Under) Utilized	13,664	64,099	44,418	-9,979	142,889	5,691	-4,368	93,355	6,209	-52,972	8,400	-3,053
Percent Distribution of Capacity												
State	5.4%	1.8%	2.1%	1.3%	2.2%	1.1%	0.1%	2.8%	0.2%	0.8%	0.1%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$43.86	$14.55	$16.80	$10.80	$17.95	$ 9.12	$ 0.81	$22.76	$ 1.94	$ 6.86	$ 0.52	$ 0.97
State Revenue	45.47	22.13	22.06	9.62	34.86	9.80	0.29	33.81	2.68	0.60	1.51	0.61
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita

KEY

Florida

	PROPERTY													
	Total		Residential		Commercial & Industrial		Farm		Public Utilities		DEATH AND GIFT		SEVERANCE	
Indexes														
Capacity	105	*(15)*	133	*(4)*	72	*(45)*	58	*(36)*	110	*(16)*	155	*(5)*	53	*(23)*
Effort	71	*(37)*	69	*(37)*	71	*(37)*	96	*(23)*	75	*(37)*	45	*(44)*	104	*(12)*
Amounts														
Potential	$2,516,629		$1,582,867		$624,340		$73,632		$235,790		$110,558		$45,138	
Collected	1,783,654		1,092,429		442,577		70,700		177,948		49,319		47,076	
Over (Under) Utilized	-732,975		-490,438		-181,763		-2,932		-57,842		-61,239		1,938	
Percent Distribution of Capacity														
State	36.6%		23.0%		9.1%		1.1%		3.4%		1.6%		0.7%	
U.S.	36.3%		18.0%		13.2%		1.9%		3.2%		1.1%		1.3%	
Amounts per Capita														
State Capacity	$297.76		$187.28		$73.87		$ 8.71		$27.90		$13.08		$ 5.34	
State Revenue	211.03		129.25		52.36		8.36		21.05		5.84		5.57	
U.S. Capacity	284.03		140.48		103.12		15.03		25.40		8.43		10.02	

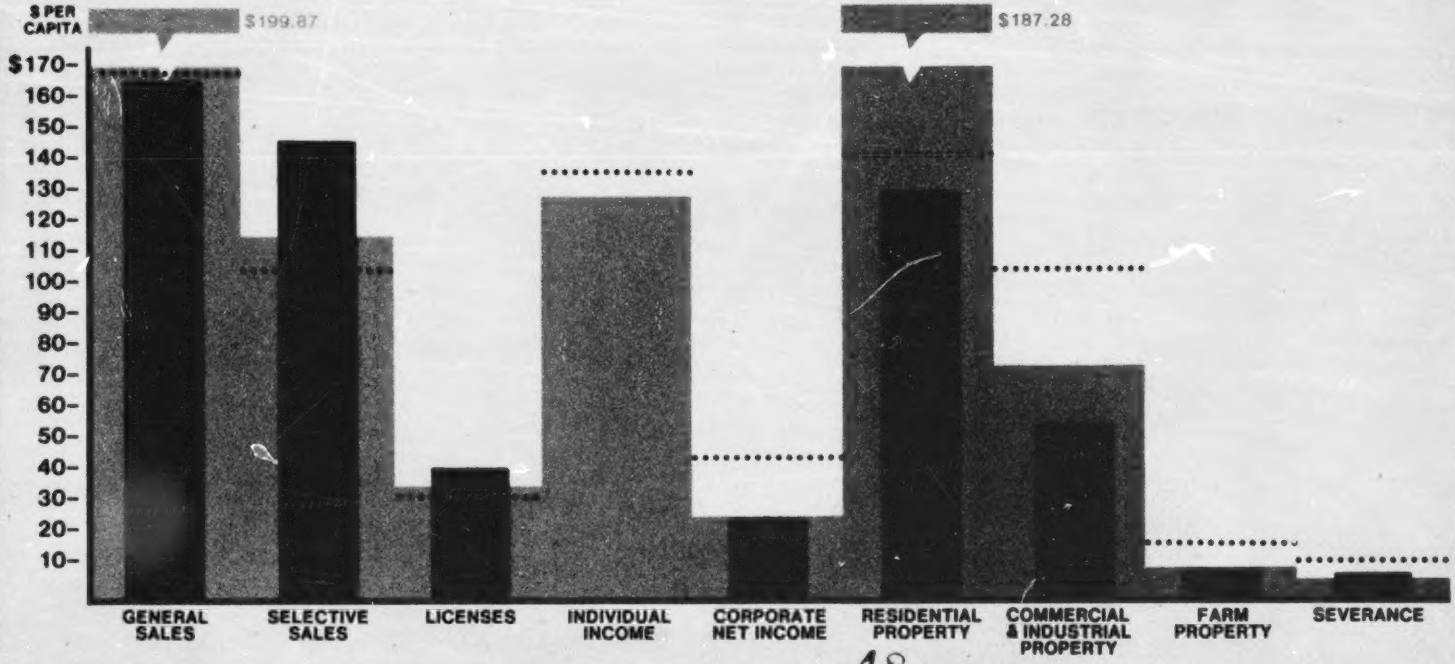
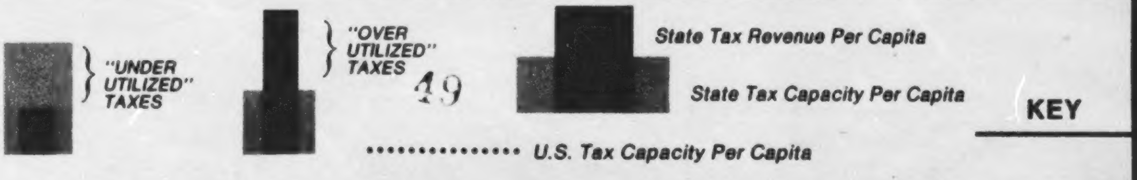


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	85 *(44)*	98 *(29)*	95 *(33)*	102 *(20)*	99 *(35)*	78 *(38)*	82 *(35)*
Effort	89 *(30)*	97 *(23)*	96 *(21)*	99 *(25)*	44 *(51)*	94 *(23)*	129 *(19)*
Amounts							
Potential	$3,359,547	$1,338,607	$807,755	$530,852	$149,466	$529,044	$132,603
Collected	3,003,345	1,298,460	773,313	525,147	66,286	495,639	170,885
Over (Under) Utilized	-356,202	-40,147	-34,442	-5,705	-83,180	-33,405	38,282
Percent Distribution of Capacity							
State	100.0%	39.8%	24.0%	15.8%	4.4%	15.7%	3.9%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$665.52	$265.18	$160.01	$105.16	$29.61	$104.80	$26.27
State Revenue	594.96	257.22	153.19	104.03	13.13	98.19	33.85
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	119 *(9)*	104 *(25)*	95 *(28)*	91 *(29)*	91 *(29)*	0 *(33)*	66 *(27)*	104 *(26)*	98 *(32)*	85 *(35)*	47 *(41)*	97 *(34)*
Effort	96 *(36)*	228 *(4)*	93 *(29)*	102 *(30)*	32 *(34)*	0 *(31)*	0 *(30)*	41 *(51)*	83 *(35)*	36 *(22)*	40 *(36)*	76 *(36)*
Amounts												
Potential	$255,121	$55,082	$80,515	$50,255	$88,0[illegible]8	$ 0	$1,861	$111,391	$7,904	$20,620	$1,956	$7,595
Collected	245,264	125,748	74,593	51,349	28,1[illegible]3	0	0	45,729	6,563	7,448	773	5,773
Over (Under) Utilized	-9,857	70,666	-5,922	1,094	-59,825	0	-1,861	-65,662	-1,341	-13,172	-1,183	-1,822
Percent Distribution of Capacity												
State	7.6%	1.6%	2.4%	1.5%	2.6%	0.0%	0.1%	3.3%	0.2%	0.6%	0.1%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$50.54	$10.91	$15.95	$ 9.96	$17.44	$ 0.0	$ 0.37	$22.07	$ 1.57	$ 4.06	$ 0.39	$ 1.50
State Revenue	48.59	24.91	14.78	10.17	5.58	0.0	0.0	9.06	1.30	1.48	0.15	1.14
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.61	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Georgia

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	82 *(45)*	75 *(39)*	84 *(32)*	77 *(29)*	114 *(15)*	64 *(41)*	26 *(32)*
Effort	82 *(27)*	80 *(26)*	82 *(26)*	79 *(27)*	88 *(26)*	56 *(40)*	0 *(32)*
Amounts							
Potential	$1,169,254	$529,852	$435,536	$58,155	$145,711	$27,322	$13,251
Collected	956,803	424,571	358,457	46,100	127,675	15,272	0
Over (Under) Utilized	-212,451	-105,281	-77,079	-12,055	-18,036	-12,050	-13,251
Percent Distribution of Capacity							
State	34.8%	15.8%	13.0%	1.7%	4.3%	0.8%	0.4%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$231.63	$104.96	$86.28	$11.52	$28.87	$ 5.41	$ 2.62
State Revenue	189.54	84.11	71.01	9.13	25.29	3.03	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

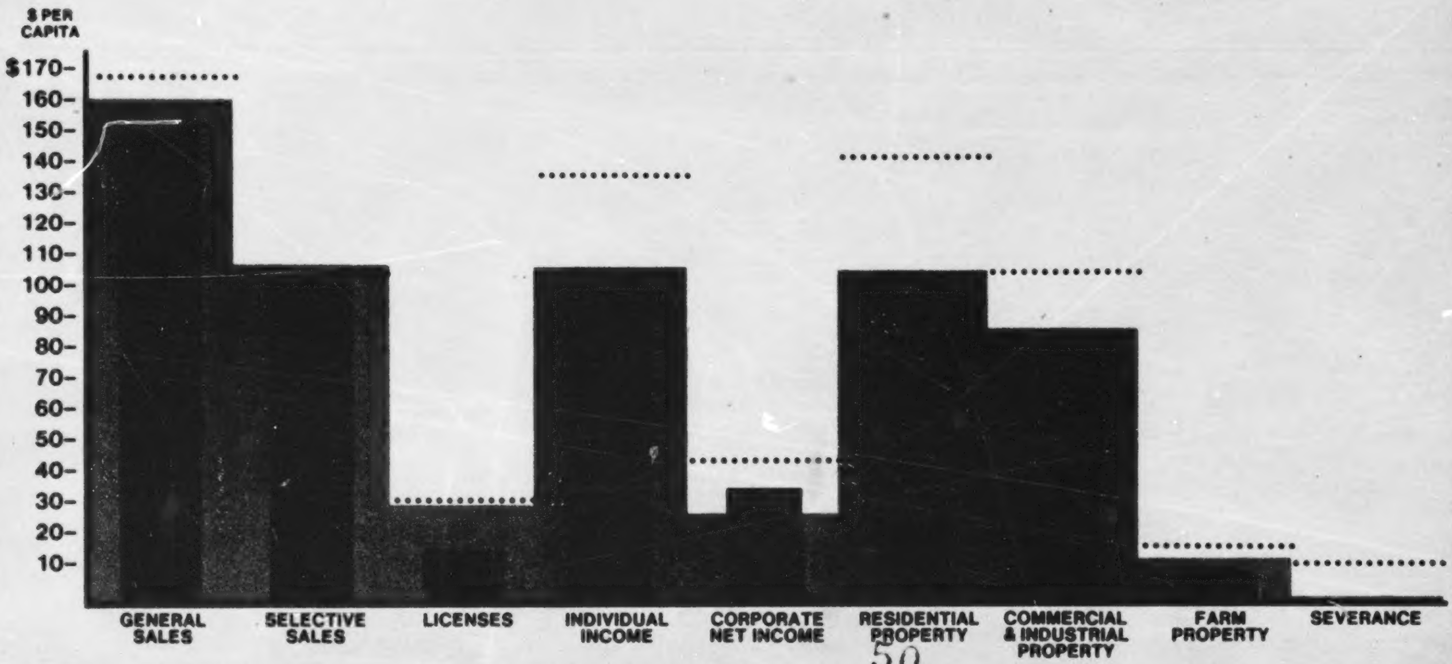
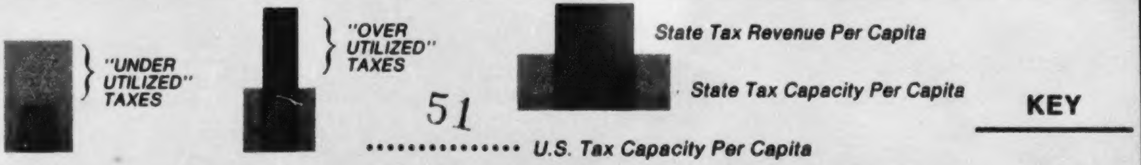


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	107 *(11)*	111 *(6)*	134 *(3)*	75 *(51)*	91 *(46)*	104 *(17)*	55 *(44)*
Effort	115 *(6)*	171 *(2)*	170 *(3)*	175 *(1)*	63 *(47)*	161 *(9)*	132 *(16)*
Amounts							
Potential	$750,522	$270,285	$200,814	$69,471	$24,435	$126,106	$20,843
Collected	861,745	462,442	341,017	121,425	15,375	203,018	27,605
Over (Under) Utilized	111,223	192,157	140,203	51,954	-9,060	76,912	6,762
Percent Distribution of Capacity							
State	100.0%	36.0%	26.8%	9.3%	3.3%	16.8%	2.8%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$838.57	$301.99	$224.37	$77.62	$27.30	$140.90	$23.29
State Revenue	962.84	516.69	381.02	135.67	17.18	226.84	30.84
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	64 *(49)*	117 *(14)*	71 *(50)*	74 *(41)*	90 *(31)*	0 *(33)*	145 *(5)*	85 *(49)*	93 *(43)*	132 *(8)*	143 *(12)*	11 *(50)*
Effort	181 *(1)*	148 *(11)*	97 *(24)*	184 *(5)*	242 *(2)*	0 *(31)*	0 *(30)*	91 *(34)*	0 *(49)*	8 *(43)*	0 *(51)*	92 *(27)*
Amounts												
Potential	$24,442	$10,962	$10,679	$7,249	$15,414	$ 0	$725	$16,189	$1,334	$5,706	$1,050	$154
Collected	44,225	16,222	10,311	13,322	37,345	0	0	14,766	0	467	0	142
Over (Under) Utilized	19,783	5,260	-368	6,073	21,931	0	-725	-1,423	-1,334	-5,241	-1,050	-12
Percent Distribution of Capacity												
State	3.3%	1.5%	1.4%	1.0%	2.1%	0.0%	0.1%	2.2%	0.2%	0.8%	0.1%	0.0%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$27.31	$12.25	$11.93	$ 8.10	$17.22	$ 0.0	$ 0.81	$18.09	$ 1.49	$ 6.38	$ 1.17	$ 0.17
State Revenue	49.41	18.13	11.52	14.88	41.73	0.0	0.0	16.50	0.0	0.52	0.0	0.16
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Hawaii

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	119 *(5)*	155 *(1)*	87 *(26)*	82 *(27)*	73 *(43)*	62 *(43)*	14 *(39)*
Effort	49 *(45)*	48 *(45)*	49 *(45)*	75 *(31)*	52 *(45)*	87 *(26)*	0 *(32)*
Amounts							
Potential	$302,923	$194,593	$80,678	$10,975	$16,677	$4,699	$1,231
Collected	149,201	92,791	39,514	8,200	8,696	4,104	0
Over (Under) Utilized	-153,722	-101,802	-41,164	-2,775	-7,981	-595	-1,231
Percent Distribution of Capacity							
State	40.4%	25.9%	10.7%	1.5%	2.2%	0.6%	0.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$338.46	$217.42	$90.14	$12.26	$18.63	$ 5.25	$ 1.38
State Revenue	166.71	103.68	44.15	9.16	9.72	4.59	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

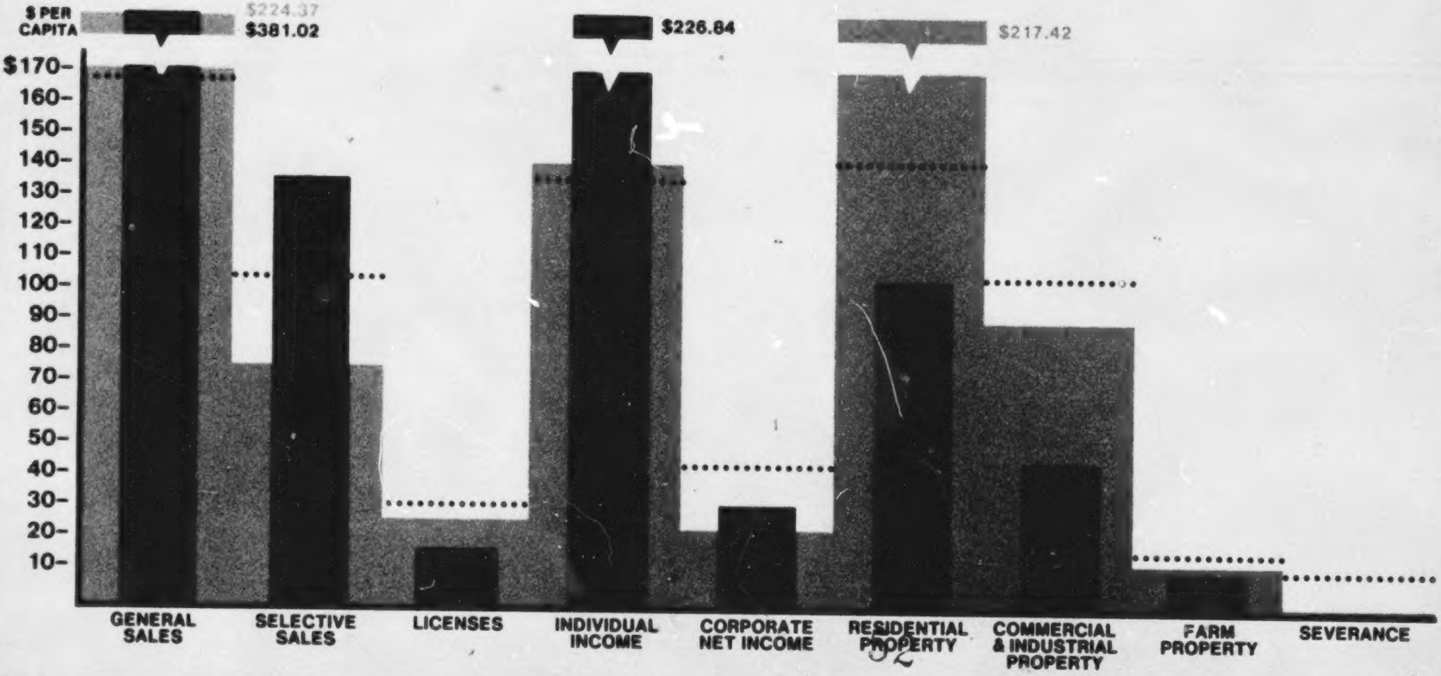
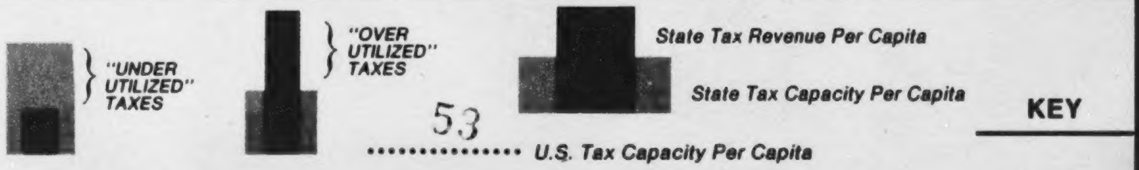


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	88 *(40)*	92 *(45)*	88 *(44)*	98 *(31)*	133 *(4)*	75 *(42)*	56 *(42)*
Effort	91 *(27)*	83 *(38)*	82 *(33)*	85 *(36)*	99 *(18)*	129 *(13)*	150 *(11)*
Amounts							
Potential	$589,629	$212,799	$126,030	$86,769	$34,355	$86,920	$20,621
Collected	533,845	177,309	103,860	73,449	33,942	112,470	31,034
Over (Under) Utilized	-55,784	-35,490	-22,170	-13,320	-413	25,550	10,413
Percent Distribution of Capacity							
State	100.0%	36.1%	21.4%	14.7%	5.8%	14.7%	3.5%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$688.02	$248.31	$147.06	$101.25	$40.09	$101.42	$24.06
State Revenue	622.92	206.89	121.19	85.70	39.61	131.24	36.21
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.6[illegible]

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	114 *(15)*	73 *(43)*	91 *(34)*	90 *(31)*	100 *(14)*	20 *(30)*	48 *(42)*	128 *(5)*	109 *(9)*	103 *(22)*	86 *(32)*	356 *(2)*
Effort	108 *(22)*	101 *(23)*	61 *(45)*	138 *(13)*	12 *(46)*	56 *(25)*	0 *(30)*	107 *(17)*	86 *(32)*	21 *(28)*	102 *(24)*	130 *(11)*
Amounts												
Potential	$41,551	$6,534	$13,162	$8,431	$16,292	$569	$230	$23,294	$1,487	$4,256	$604	$4,714
Collected	44,925	6,617	7,997	11,616	1,974	320	0	25,025	1,284	886	619	6,128
Over (Under) Utilized	3,374	83	-5,165	3,185	-14,318	-249	-230	1,731	-203	-3,370	15	1,414
Percent Distribution of Capacity												
State	7.0%	1.1%	2.2%	1.4%	2.8%	0.1%	0.0%	4.0%	0.3%	0.7%	0.1%	0.8%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$48.48	$ 7.62	$15.36	$ 9.84	$19.01	$ 0.66	$ 0.27	$27.18	$ 1.74	$ 4.97	$ 0.70	$ 5.50
State Revenue	52.42	7.72	9.33	13.55	2.30	0.37	0.0	29.20	1.50	1.03	0.72	7.15
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	91 *(35)*	80 *(32)*	75 *(43)*	335 *(8)*	79 *(39)*	86 *(28)*	71 *(19)*
Effort	79 *(32)*	77 *(30)*	79 *(30)*	79 *(28)*	85 *(30)*	57 *(38)*	3 *(27)*
Amounts							
Potential	$222,557	$95,887	$66,288	$43,194	$17,188	$6,249	$6,128
Collected	175,328	74,147	52,648	34,000	14,533	3,559	203
Over (Under) Utilized	-47,229	-21,740	-13,640	-9,194	-2,655	-2,690	-5,925
Percent Distribution of Capacity							
State	37.7%	16.3%	11.2%	7.3%	2.9%	1.1%	1.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$259.69	$111.89	$77.35	$50.40	$20.06	$ 7.29	$ 7.15
State Revenue	204.58	86.52	61.43	39.67	16.96	4.15	0.24
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

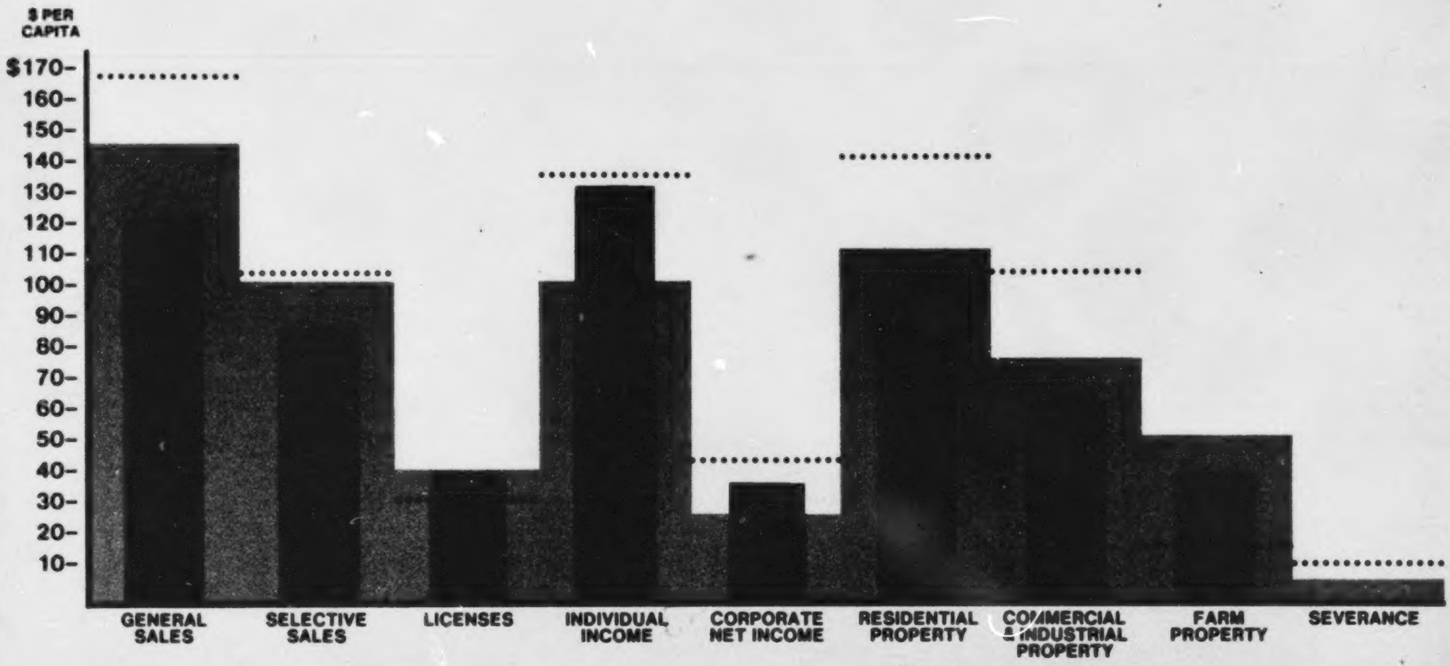
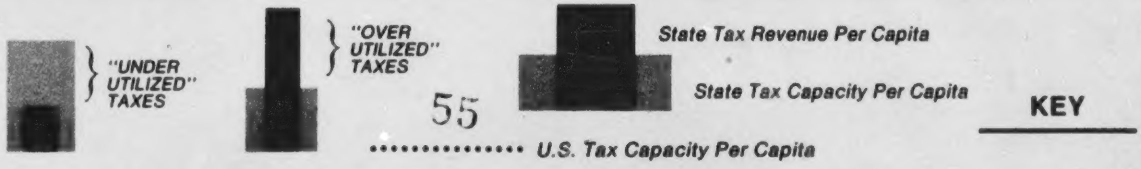


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	112 *(8)*	105 *(17)*	106 *(16)*	105 *(13)*	93 *(44)*	126 *(4)*	127 *(10)*
Effort	96 *(19)*	112 *(14)*	112 *(15)*	112 *(15)*	141 *(6)*	74 *(35)*	63 *(42)*
Amounts							
Potential	$9,861,471	$3,215,653	$1,997,152	$1,218,501	$314,495	$1,916,682	$610,451
Collected	9,502,926	3,600,484	2,240,819	1,359,665	444,627	1,413,368	384,410
Over (Under) Utilized	-358,545	384,831	243,667	141,164	130,132	-503,314	-226,041
Percent Distribution of Capacity							
State	100.0%	32.6%	20.3%	12.4%	3.2%	19.4%	6.2%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$876.96	$285.96	$177.60	$108.36	$27.97	$170.45	$54.29
State Revenue	845.08	320.19	199.27	120.91	39.54	125.69	34.18
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	91 *(43)*	114 *(16)*	101 *(21)*	115 *(7)*	122 *(4)*	142 *(11)*	101 *(10)*	92 *(45)*	94 *(42)*	95 *(28)*	170 *(7)*	60 *(41)*
Effort	94 *(40)*	76 *(29)*	102 *(20)*	56 *(51)*	189 *(7)*	137 *(3)*	154 *(6)*	174 *(3)*	157 *(7)*	53 *(15)*	8 *(45)*	55 *(46)*
Amounts												
Potential	$431,543	$134,441	$190,583	$140,557	$261,814	$53,205	$6,358	$220,110	$16,841	$51,400	$15,767	$10,377
Collected	405,680	102,691	193,944	78,588	495,932	73,051	9,779	383,895	26,360	27,455	1,211	5,706
Over (Under) Utilized	-25,863	-31,750	3,361	-61,969	234,118	19,846	3,421	163,785	9,519	-23,945	-14,556	-4,671
Percent Distribution of Capacity												
State	4.4%	1.4%	1.9%	1.4%	2.7%	0.5%	0.1%	2.2%	0.2%	0.5%	0.2%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$38.38	$11.96	$16.95	$12.50	$23.28	$ 4.73	$ 0.57	$19.57	$ 1.50	$ 4.57	$ 1.40	$ 0.92
State Revenue	36.08	9.13	17.25	6.99	44.10	6.50	0.87	34.14	2.34	2.44	0.11	0.51
U.S. Capacity	42.38	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Illinois

	PROPERTY Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	113 *(10)*	104 *(21)*	118 *(10)*	165 *(14)*	114 *(14)*	144 *(8)*	44 *(28)*
Effort	99 *(18)*	95 *(18)*	98 *(18)*	117 *(16)*	104 *(18)*	61 *(35)*	0 *(32)*
Amounts							
Potential	$3,618,285	$1,640,768	$1,373,199	$278,904	$325,414	$136,777	$49,128
Collected	3,576,476	1,565,130	1,345,411	326,500	339,435	83,561	0
Over (Under) Utilized	-41,809	-75,638	-27,788	47,596	14,021	-53,216	-49,128
Percent Distribution of Capacity							
State	36.7%	16.6%	13.9%	2.8%	3.3%	1.4%	0.5%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$321.77	$145.91	$122.12	$24.80	$28.94	$12.16	$ 4.37
State Revenue	318.05	139.18	119.65	29.04	30.19	7.43	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

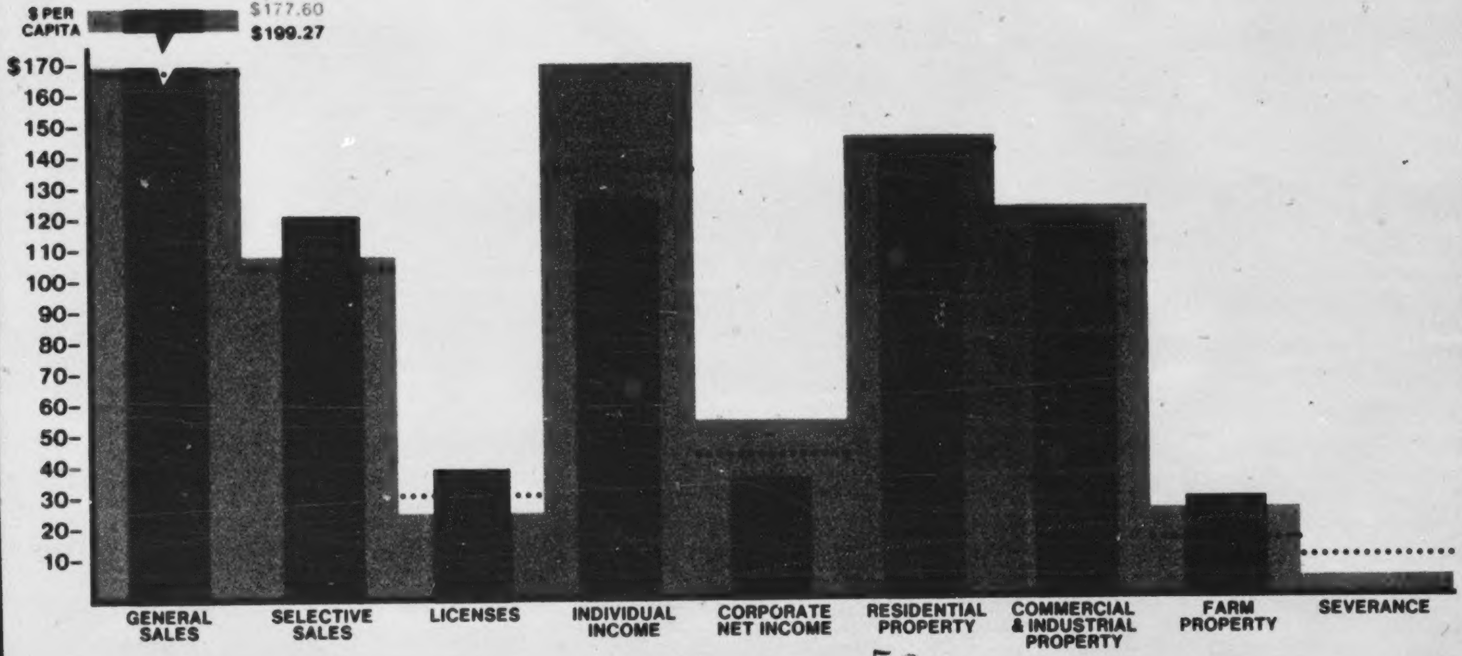
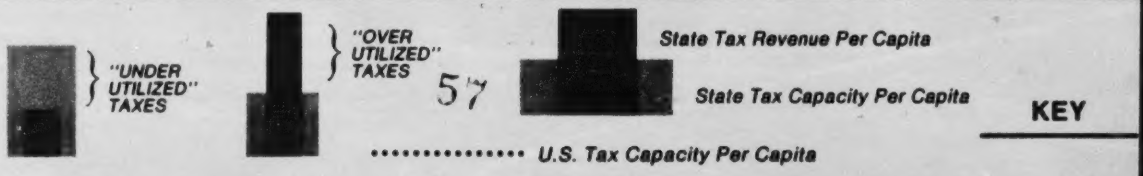


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	99 *(26)*	101 *(21)*	99 *(25)*	105 *(12)*	99 *(31)*	104 *(18)*	81 *(22)*
Effort	84 *(35)*	98 *(22)*	118 *(13)*	67 *(50)*	65 *(44)*	69 *(37)*	47 *(43)*
Amounts							
Potential	$4,121,612	$1,466,535	$888,933	$577,602	$159,154	$750,369	$183,170
Collected	3,457,835	1,432,495	1,045,571	386,924	104,109	514,386	86,198
Over (Under) Utilized	-663,777	-34,040	156,638	-190,678	-55,045	-235,983	-96,972
Percent Distribution of Capacity							
State	100.0%	35.6%	21.6%	14.0%	3.9%	18.2%	4.4%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$773.29	$275.15	$166.78	$108.37	$29.86	$140.78	$34.37
State Revenue	648.75	268.76	196.17	72.59	19.53	96.51	16.17
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	111 *(20)*	75 *(39)*	130 *(5)*	104 *(12)*	105 *(13)*	0 *(33)*	51 *(39)*	103 *(28)*	102 *(23)*	83 *(39)*	96 *(29)*	108 *(31)*
Effort	105 *(28)*	68 *(35)*	44 *(48)*	73 *(47)*	0 *(50)*	0 *(31)*	5 *(21)*	78 *(40)*	0 *(49)*	11 *(39)*	156 *(15)*	48 *(50)*
Amounts												
Potential	$250,489	$41,909	$116,174	$60,555	$106,952	$ 0	$1,523	$116,176	$8,679	$21,193	$4,198	$8,906
Collected	262,607	28,310	51,521	44,403	0	0	83	91,014	0	2,275	6,559	4,261
Over (Under) Utilized	12,118	-13,599	-64,653	-16,152	-106,952	0	-1,440	-25,162	-8,679	-18,918	2,361	-4,647
Percent Distribution of Capacity												
State	6.1%	1.0%	2.8%	1.5%	2.6%	0.0%	0.0%	2.8%	0.2%	0.5%	0.1%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$47.00	$ 7.86	$21.80	$11.36	$20.07	$ 0.0	$ 0.29	$21.80	$ 1.63	$ 3.98	$ 0.79	$ 1.67
State Revenue	49.27	5.31	9.67	8.33	0.0	0.0	0.02	17.08	0.0	0.43	1.23	0.80
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.56

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	99 *(25)*	74 *(40)*	119 *(9)*	166 *(13)*	119 *(13)*	104 *(14)*	32 *(30)*
Effort	86 *(24)*	86 *(24)*	88 *(24)*	68 *(37)*	94 *(24)*	57 *(39)*	3 *(26)*
Amounts							
Potential	$1,498,332	$552,049	$652,317	$133,198	$160,768	$46,699	$17,353
Collected	1,293,668	475,084	576,594	90,700	151,290	26,399	580
Over (Under) Utilized	-204,664	-76,965	-75,723	-42,498	-9,478	-20,300	-16,773
Percent Distribution of Capacity							
State	36.4%	13.4%	15.8%	3.2%	3.9%	1.1%	0.4%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$281.11	$103.57	$122.39	$24.99	$30.16	$ 8.76	$ 3.28
State Revenue	242.71	89.13	108.18	17.02	28.38	4.95	0.11
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

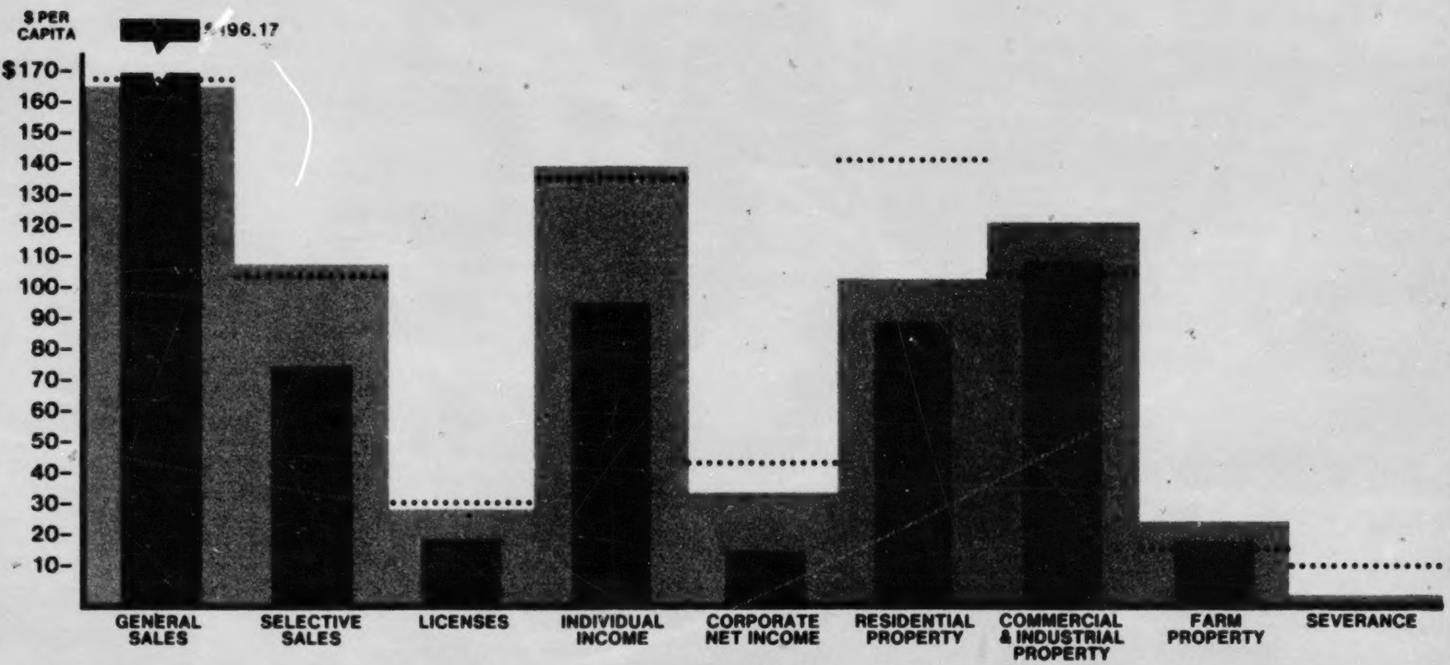
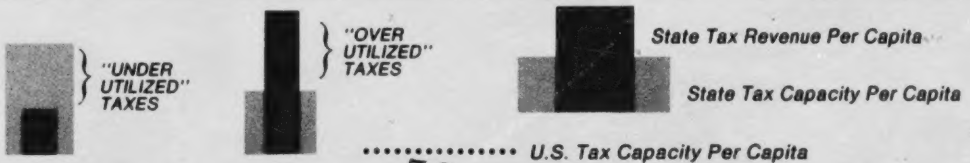


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	103 *(16)*	102 *(20)*	104 *(19)*	99 *(26)*	120 *(8)*	95 *(25)*	56 *(37)*
Effort	91 *(26)*	72 *(44)*	69 *(41)*	77 *(47)*	135 *(7)*	121 *(17)*	128 *(21)*
Amounts							
Potential	$2,321,947	$799,330	$503,645	$295,685	$103,626	$370,921	$71,643
Collected	2,123,162	573,741	346,785	226,956	139,833	447,409	91,894
Over (Under) Utilized	-198,785	-225,589	-156,860	-68,729	36,207	76,488	20,251
Percent Distribution of Capacity							
State	100.0%	34.4%	21.7%	12.7%	4.5%	16.0%	3.1%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$806.51	$277.64	$174.94	$102.70	$35.99	$128.84	$24.88
State Revenue	737.46	199.28	120.45	78.83	48.57	155.40	31.92
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	115 *(10)*	72 *(45)*	94 *(30)*	105 *(11)*	99 *(18)*	0 *(33)*	57 *(36)*	120 *(10)*	108 *(10)*	106 *(19)*	133 *(16)*	162 *(16)*
Effort	95 *(39)*	68 *(33)*	101 *(22)*	94 *(37)*	4 *(49)*	0 *(31)*	0 *(30)*	163 *(5)*	116 *(18)*	36 *(21)*	142 *(18)*	61 *(46)*
Amounts												
Potential	$140,357	$21,553	$45,629	$32,939	$54,288	$ 0	$919	$73,634	$4,958	$14,669	$3,153	$7,212
Collected	133,108	14,748	46,277	30,910	1,913	0	0	119,824	5,759	5,327	4,492	4,431
Over (Under) Utilized	-7,249	-6,805	648	-2,029	-52,375	0	-919	46,190	801	-9,342	1,339	-2,781
Percent Distribution of Capacity												
State	6.0%	0.9%	2.0%	1.4%	2.3%	0.0%	0.0%	3.2%	0.2%	0.6%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$48.75	$ 7.49	$15.85	$11.44	$18.86	$ 0.0	$ 0.32	$25.58	$ 1.72	$ 5.10	$ 1.10	$ 2.51
State Revenue	46.23	5.12	16.07	10.74	0.66	0.0	0.0	41.62	2.00	1.85	1.56	1.54
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita

KEY

Iowa

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	113 *(9)*	85 *(30)*	80 *(35)*	647 *(2)*	93 *(27)*	179 *(4)*	23 *(33)*
Effort	90 *(23)*	86 *(23)*	89 *(23)*	96 *(24)*	95 *(23)*	76 *(31)*	0 *(32)*
Amounts							
Potential	$926,392	$342,147	$236,192	$280,187	$67,866	$43,529	$6,506
Collected	837,217	295,709	209,669	267,700	64,139	33,068	0
Over (Under) Utilized	-89,175	-46,438	-26,523	-12,487	-3,727	-10,461	-6,506
Percent Distribution of Capacity							
State	39.9%	14.7%	10.2%	12.1%	2.9%	1.9%	0.3%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$321.78	$118.84	$82.04	$97.32	$23.57	$15.12	$ 2.26
State Revenue	290.80	102.71	72.83	92.98	22.28	11.49	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

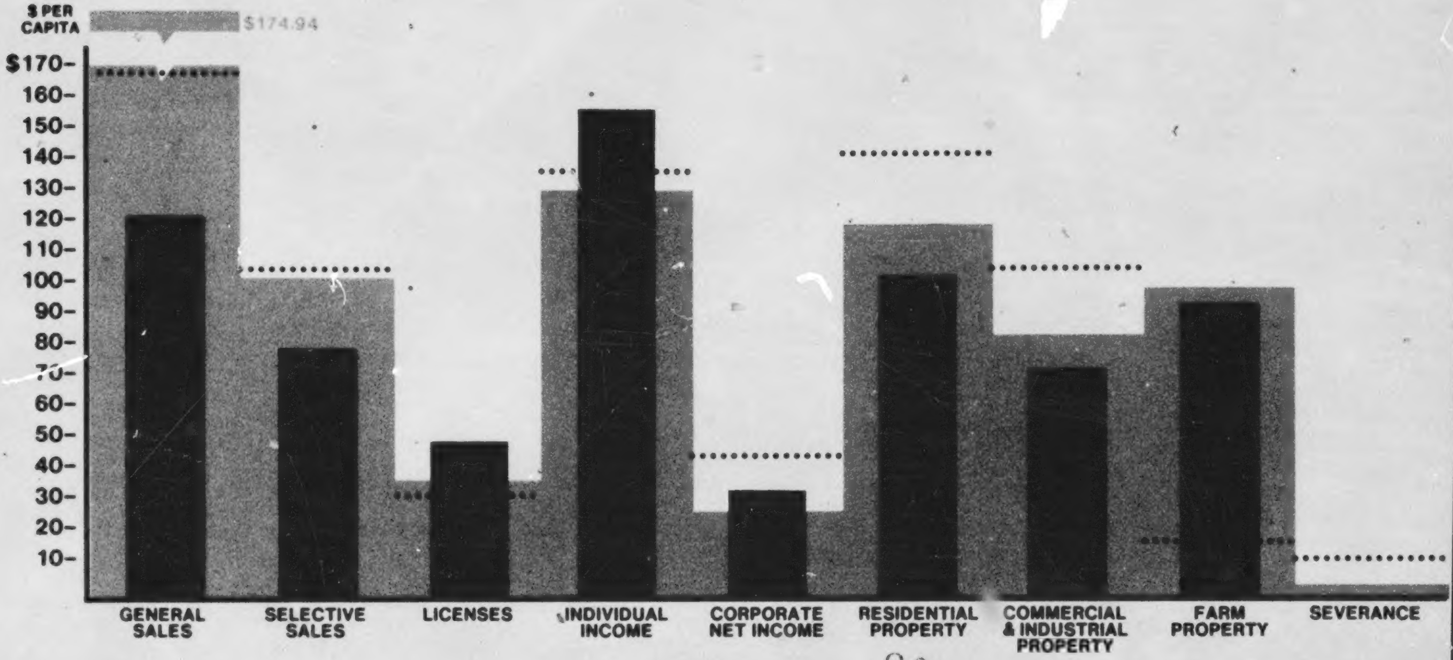
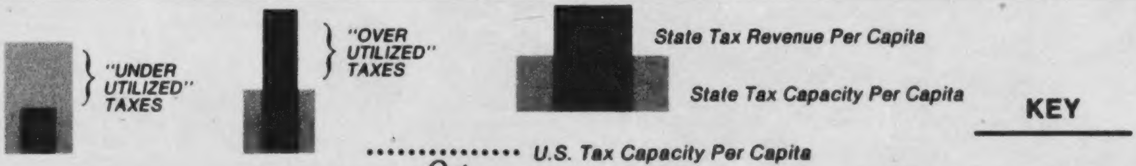


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	102 *(20)*	99 *(26)*	99 *(24)*	99 *(30)*	117 *(10)*	99 *(21)*	89 *(17)*
Effort	90 *(29)*	88 *(33)*	87 *(29)*	88 *(34)*	88 *(30)*	67 *(39)*	138 *(13)*
Amounts							
Potential	$1,854,218	$625,470	$388,272	$237,198	$82,002	$312,289	$88,757
Collected	1,665,637	547,453	339,347	208,106	71,981	209,171	122,712
Over (Under) Utilized	-188,581	-78,017	-48,925	-29,092	-10,021	-103,118	33,955
Percent Distribution of Capacity							
State	100.0%	33.7%	20.9%	12.8%	4.4%	16.8%	4.8%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$797.17	$268.90	$166.93	$101.98	$35.25	$134.26	$38.16
State Revenue	716.09	235.36	145.89	89.47	30.95	89.93	52.76
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	112 *(19)*	63 *(49)*	96 *(26)*	97 *(22)*	109 *(11)*	0 *(33)*	80 *(20)*	124 *(8)*	119 *(4)*	95 *(27)*	77 *(35)*	118 *(26)*
Effort	108 *(25)*	114 *(19)*	86 *(35)*	101 *(31)*	30 *(38)*	0 *(31)*	32 *(9)*	97 *(28)*	77 *(38)*	47 *(17)*	57 *(33)*	85 *(32)*
Amounts												
Potential	$110,612	$15,221	$37,420	$24,564	$48,342	$ 0	$1,039	$61,211	$4,419	$10,652	$1,467	$4,253
Collected	119,001	17,311	32,108	24,801	14,548	0	337	59,157	3,393	4,980	838	3,613
Over (Under) Utilized	8,389	2,090	-5,312	237	-33,794	0	-702	-2,054	-1,026	-5,672	-629	-640
Percent Distribution of Capacity												
State	6.0%	0.8%	2.0%	1.3%	2.6%	0.0%	0.1%	3.3%	0.2%	0.6%	0.1%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$47.55	$ 6.54	$16.09	$10.56	$20.78	$ 0.0	$ 0.45	$26.32	$ 1.90	$ 4.58	$ 0.63	$ 1.83
State Revenue	51.16	7.44	13.80	10.66	6.25	0.0	0.14	25.43	1.46	2.14	0.36	1.55
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Kansas

	PROPERTY										DEATH AND GIFT		SEVERANCE	
	Total		Residential		Commercial & Industrial		Farm		Public Utilities					
Indexes														
Capacity	103	*(20)*	79	*(33)*	89	*(25)*	352	*(7)*	140	*(6)*	153	*(6)*	162	*(12)*
Effort	103	*(16)*	100	*(16)*	103	*(16)*	104	*(19)*	109	*(16)*	59	*(37)*	2	*(29)*
Amounts														
Potential	$677,967		$259,110		$213,223		$123,063		$82,571		$29,992		$37,741	
Collected	695,947		258,628		218,596		128,600		90,123		17,557		816	
Over (Under) Utilized	17,980		-482		5,373		5,537		7,552		-12,435		-36,925	
Percent Distribution of Capacity														
State	36.6%		14.0%		11.5%		6.6%		4.5%		1.6%		2.0%	
U.S.	36.3%		18.0%		13.2%		1.9%		3.2%		1.1%		1.3%	
Amounts per Capita														
State Capacity	$291.47		$111.40		$91.67		$52.91		$35.50		$12.89		$16.23	
State Revenue	299.20		111.19		93.98		55.29		38.75		7.55		0.35	
U.S. Capacity	284.03		140.48		103.12		15.03		25.40		8.43		10.02	

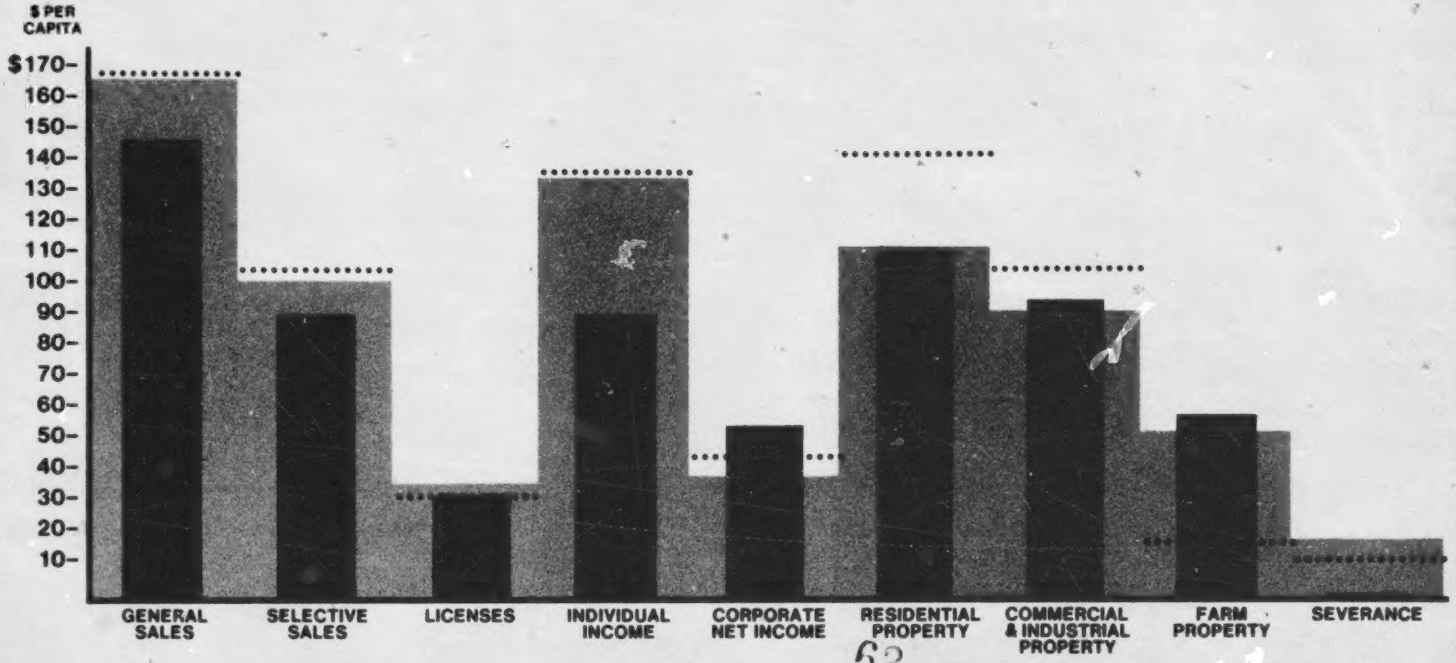
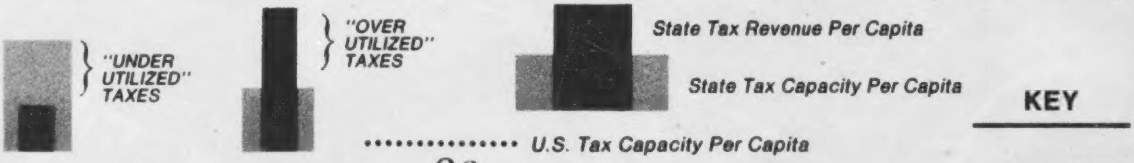


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	87 *(42)*	92 *(44)*	85 *(48)*	102 *(18)*	99 *(32)*	79 *(37)*	98 *(13)*
Effort	81 *(37)*	87 *(35)*	94 *(23)*	78 *(46)*	66 *(43)*	127 *(15)*	90 *(34)*
Amounts							
Potential	$2,355,066	$862,174	$495,831	$366,343	$103,167	$369,707	$145,130
Collected	1,917,162	749,678	463,841	285,837	67,917	469,460	131,254
Over (Under) Utilized	-437,904	-112,496	-31,990	-80,506	-35,250	99,753	-13,876
Percent Distribution of Capacity							
State	100.0%	36.6%	21.1%	15.6%	4.4%	15.7%	6.2%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$681.05	$249.33	$143.39	$105.94	$29.83	$106.91	$41.97
State Revenue	554.41	216.80	134.14	82.66	19.64	135.76	37.96
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	106 *(26)*	71 *(46)*	172 *(2)*	55 *(50)*	73 *(43)*	132 *(13)*	38 *(49)*	106 *(23)*	90 *(46)*	71 *(48)*	46 *(43)*	138 *(23)*
Effort	118 *(7)*	58 *(42)*	22 *(50)*	240 *(2)*	6 *(47)*	74 *(23)*	32 *(10)*	64 *(44)*	49 *(44)*	74 *(13)*	97 *(26)*	74 *(39)*
Amounts												
Potential	$155,942	$25,670	$99,605	$2[illegible],860	$48,346	$15,183	$737	$77,645	$4,981	$11,858	$1,320	$7,365
Collected	184,376	14,949	22,253	50,106	2,688	11,227	238	49,930	2,453	8,803	1,281	5,450
Over (Under) Utilized	28,434	-10,721	-77,352	29,246	-45,658	-3,956	-499	-27,715	-2,528	-3,053	-39	-1,915
Percent Distribution of Capacity												
State	6.6%	1.1%	4.2%	0.9%	2.1%	0.6%	0.0%	3.3%	0.2%	0.5%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	[illegible]	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$45.10	$ 7.42	$26.80	$ 6.03	$13.98	$ 4.39	$ 0.21	$22.45	$ 1.44	$ 3.43	$ 0.38	$ 2.13
State Revenue	53.32	4.32	6.44	14.49	0.78	3.25	0.07	14.44	0.71	2.55	0.37	1.58
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	[illegible].60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Kentucky

	PROPERTY						
	Total	**Residential**	**Commercial & Industrial**	**Farm**	**Public Utilities**	**DEATH AND GIFT**	**SEVERANCE**
Indexes							
Capacity	77 *(48)*	63 *(46)*	87 *(27)*	119 *(19)*	88 *(32)*	64 *(42)*	284 *(8)*
Effort	48 *(46)*	47 *(46)*	46 *(46)*	53 *(42)*	51 *(46)*	103 *(22)*	115 *(10)*
Amounts							
Potential	$757,932	$306,713	$311,537	$61,985	$77,697	$18,622	$98,334
Collected	366,619	143,913	150,141	32,700	39,865	19,229	113,005
Over (Under) Utilized	-391,313	-162,800	-161,396	-29,285	-37,832	607	14,671
Percent Distribution of Capacity							
State	32.2%	13.0%	13.2%	2.6%	3.3%	0.8%	4.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$219.18	$88.70	$90.09	$17.93	$22.47	$ 5.39	$28.44
State Revenue	106.02	41.62	43.42	9.46	11.53	5.56	32.68
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

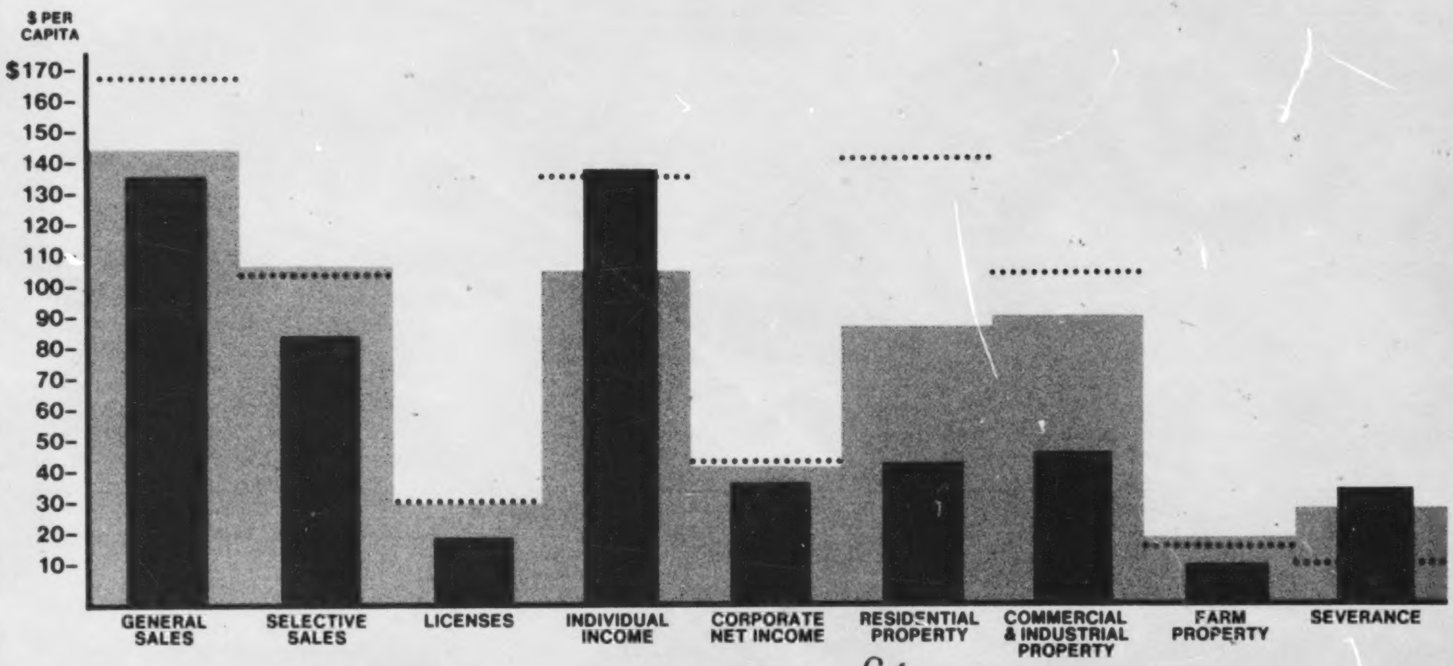


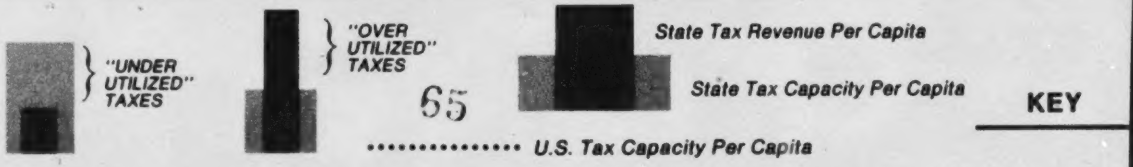
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	104 *(14)*	93 *(37)*	87 *(46)*	103 *(16)*	95 *(41)*	85 *(33)*	168 *(5)*
Effort	76 *(46)*	120 *(10)*	141 *(8)*	91 *(32)*	88 *(29)*	30 *(41)*	34 *(45)*
Amounts							
Potential	$3,196,029	$990,959	$574,499	$416,460	$112,398	$451,943	$280,795
Collected	2,418,705	1,186,712	809,577	377,135	98,884	133,614	95,248
Over (Under) Utilized	-777,324	195,753	235,078	-39,325	-13,514	-318,328	-185,547
Percent Distribution of Capacity							
State	100.0%	31.0%	18.0%	13.0%	3.5%	14.1%	8.8%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$815.11	$252.73	$146.52	$106.21	$28.67	$115.26	$71.61
State Revenue	616.86	302.66	206.47	96.18	25.22	34.08	24.29
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement
Indexes							
Capacity	103 *(30)*	94 *(30)*	103 *(18)*	100 *(15)*	107 *(12)*	110 *(17)*	61 *(32)*
Effort	101 *(33)*	127 *(16)*	84 *(37)*	115 *(25)*	40 *(29)*	115 *(7)*	20 *(13)*
Amounts							
Potential	$171,584	$38,635	$68,126	$42,476	$79,865	$14,444	$1,330
Collected	173,143	49,024	56,954	48,874	32,260	16,606	272
Over (Under) Utilized	1,559	10,389	-11,172	6,398	-47,605	2,164	-1,058
Percent Distribution of Capacity							
State	5.4%	1.2%	2.1%	1.3%	2.5%	0.5%	0.0%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%
Amounts per Capita							
State Capacity	$43.76	$ 9.85	$17.37	$10.83	$20.37	$ 3.66	$ 0.34
State Revenue	44.16	12.50	14.53	12.46	8.23	4.24	0.07
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56

	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes					
Capacity	93 *(44)*	89 *(48)*	95 *(29)*	176 *(5)*	102 *(33)*
Effort	51 *(47)*	107 *(21)*	265 *(6)*	32 *(38)*	68 *(43)*
Amounts					
Potential	$77,092	$5,553	$17,877	$5,675	$6,201
Collected	39,449	5,951	47,460	1,808	4,216
Over (Under) Utilized	-37,643	398	29,583	-3,867	-1,985
Percent Distribution of Capacity					
State	2.4%	0.2%	0.6%	0.2%	0.2%
U.S.	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita					
State Capacity	$19.66	$ 1.42	$ 4.56	$ 1.45	$ 1.58
State Revenue	10.06	1.52	12.10	0.46	1.06
U.S. Capacity	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Louisiana

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	94 *(30)*	75 *(37)*	111 *(13)*	74 *(31)*	137 *(7)*	68 *(40)*	750 *(3)*
Effort	37 *(49)*	37 *(49)*	38 *(49)*	30 *(47)*	40 *(49)*	89 *(25)*	168 *(7)*
Amounts							
Potential	$1,042,872	$412,014	$450,271	$43,732	$136,855	$22,489	$294,573
Collected	388,747	151,083	169,588	13,200	54,876	20,002	495,498
Over (Under) Utilized	-654,125	-260,931	-280,683	-30,532	-81,979	-2,487	200,925
Percent Distribution of Capacity							
State	32.6%	12.9%	14.1%	1.4%	4.3%	0.7%	9.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$265.97	$105.08	$114.84	$11.15	$34.90	$ 5.74	$75.13
State Revenue	99.14	38.53	43.25	3.37	14.00	5.10	126.37
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

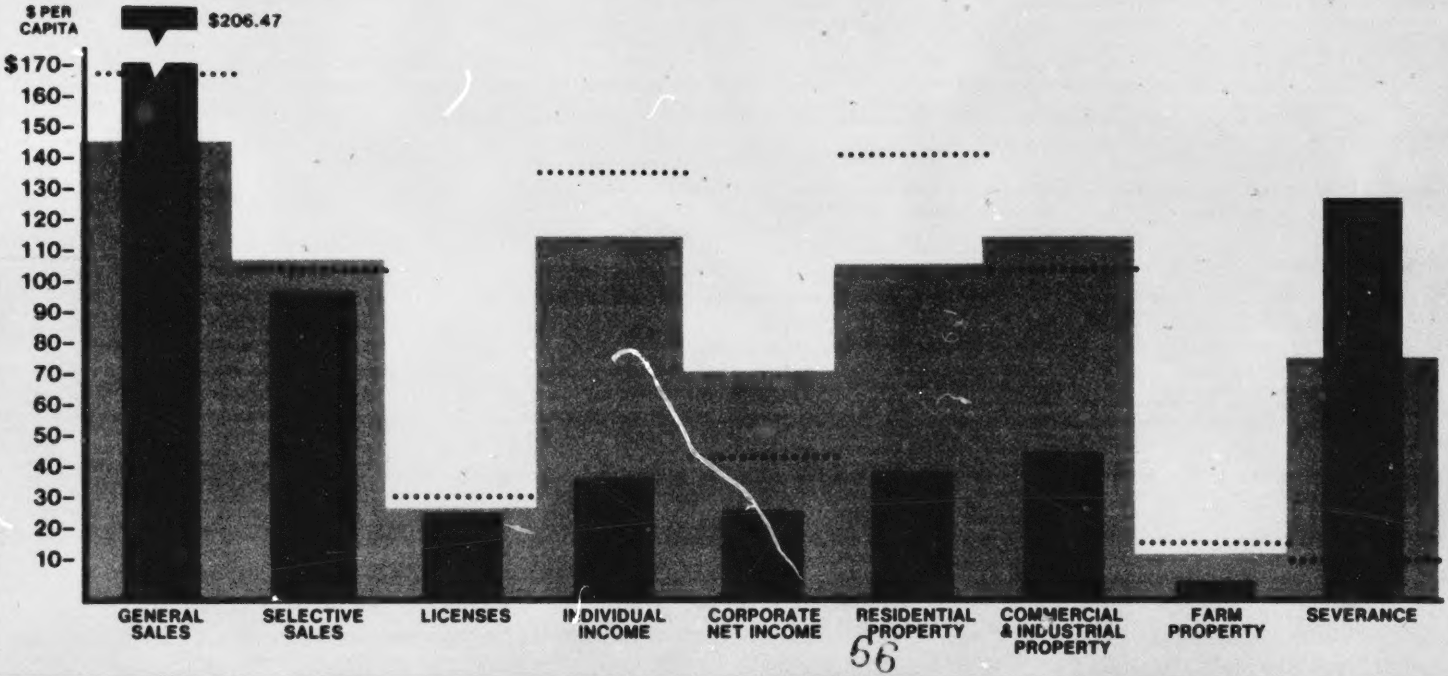
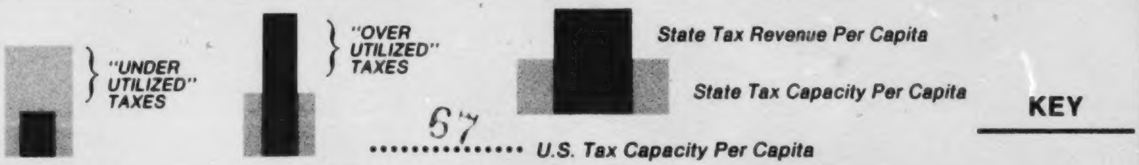


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	82 *(47)*	92 *(43)*	92 *(38)*	91 *(45)*	105 *(22)*	67 *(43)*	47 *(49)*
Effort	101 *(15)*	109 *(16)*	101 *(19)*	123 *(9)*	91 *(26)*	77 *(32)*	160 *(7)*
Amounts							
Potential	$699,461	$270,831	$168,134	$102,697	$34,137	$98,228	$21,968
Collected	703,361	295,922	169,665	126,257	31,024	75,157	35,200
Over (Under) Utilized	3,900	25,091	1,531	23,560	-3,113	-23,071	13,232
Percent Distribution of Capacity							
State	100.0%	38.7%	24.0%	14.7%	4.9%	14.0%	3.1%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$644.66	$249.61	$154.96	$94.65	$31.46	$90.53	$20.25
State Revenue	648.26	272.74	156.37	116.37	28.59	69.27	32.44
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*: Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES**: Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	103 *(31)*	101 *(27)*	108 *(13)*	66 *(47)*	71 *(45)*	39 *(27)*	46 *(46)*	100 *(33)*	96 *(34)*	99 *(25)*	78 *(33)*	209 *(11)*
Effort	117 *(10)*	213 *(5)*	123 *(13)*	116 *(24)*	82 *(19)*	88 *(17)*	0 *(30)*	93 *(31)*	140 *(11)*	13 *(35)*	172 *(10)*	151 *(7)*
Amounts												
Potential	$47,358	$11,411	$19,723	$7,823	$14,688	$1,416	$278	$23,114	$1,668	$5,147	$697	$3,511
Collected	55,293	24,350	24,296	9,049	12,027	1,242	0	21,528	2,328	648	1,201	5,319
Over (Under) Utilized	7,935	12,939	4,573	1,226	-2,661	-174	-278	-1,586	660	-4,499	504	1,808
Percent Distribution of Capacity												
State	6.8%	1.6%	2.8%	1.1%	2.1%	0.2%	0.0%	3.3%	0.2%	0.7%	0.1%	0.5%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$43.65	$10.52	$18.18	$ 7.21	$13.54	$ 1.31	$ 0.26	$21.30	$ 1.54	$ 4.74	$ 0.64	$ 3.24
State Revenue	50.96	22.44	22.39	8.34	11.08	1.14	0.0	19.84	2.15	0.60	1.11	4.90
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Maine

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	86 *(40)*	109 *(17)*	67 *(47)*	28 *(43)*	72 *(44)*	82 *(31)*	11 *(42)*
Effort	97 *(19)*	94 *(19)*	97 *(19)*	174 *(10)*	103 *(19)*	107 *(20)*	0 *(32)*
Amounts							
Potential	$265,570	$166,294	$74,761	$4,543	$19,972	$7,543	$1,184
Collected	258,017	157,001	72,497	7,900	20,619	8,041	0
Over (Under) Utilized	-7,553	-9,293	-2,264	3,357	647	498	-1,184
Percent Distribution of Capacity							
State	38.0%	23.8%	10.7%	0.6%	2.9%	1.1%	0.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$244.76	$153.27	$68.90	$ 4.19	$18.41	$ 6.95	$ 1.09
State Revenue	237.80	144.70	66.82	7.28	19.00	7.41	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

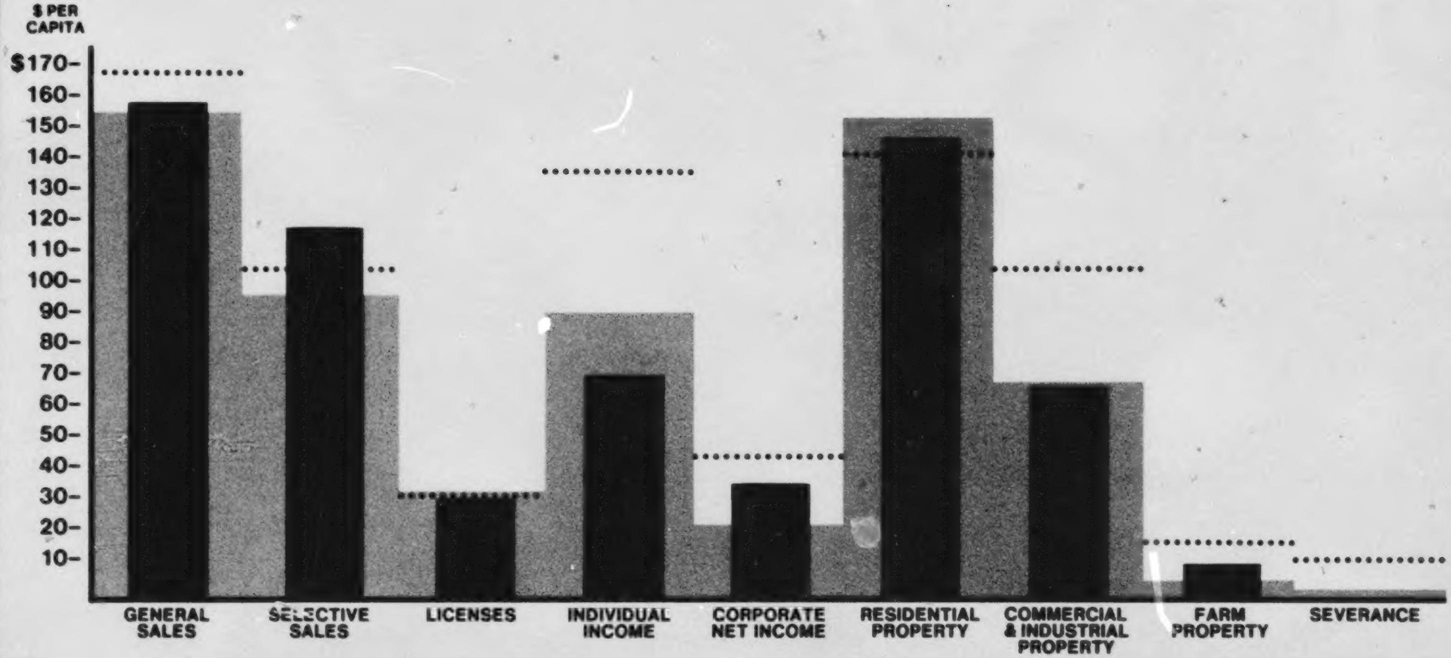
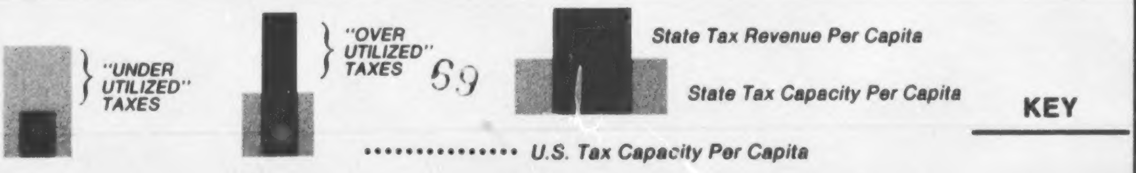


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	100 *(23)*	104 *(19)*	105 *(18)*	103 *(15)*	89 *(49)*	119 *(7)*	57 *(40)*
Effort	106 *(13)*	79 *(41)*	64 *(43)*	105 *(20)*	79 *(40)*	178 *(7)*	115 *(25)*
Amounts							
Potential	$3,250,119	$1,170,113	$726,956	$443,157	$110,631	$666,611	$99,964
Collected	3,435,116	929,365	465,840	463,525	87,073	1,185,094	115,297
Over (Under) Utilized	184,997	-240,748	-261,116	20,368	-23,558	518,483	15,333
Percent Distribution of Capacity							
State	100.0%	36.0%	22.4%	13.6%	3.4%	20.5%	3.1%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$785.24	$282.70	$175.64	$107.07	$26.73	$161.06	$24.15
State Revenue	829.94	224.54	112.55	111.99	21.04	286.32	27.86
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	92 *(42)*	132 *(7)*	103 *(19)*	117 *(4)*	99 *(16)*	144 *(10)*	83 *(18)*	94 *(41)*	96 *(36)*	81 *(40)*	89 *(31)*	41 *(45)*
Effort	116 *(12)*	50 *(45)*	76 *(40)*	132 *(15)*	133 *(15)*	89 *(16)*	28 *(11)*	92 *(33)*	97 *(28)*	14 *(33)*	8 *(46)*	111 *(18)*
Amounts												
Potential	$162,081	$57,111	$71,230	$52,549	$78,422	$19,854	$1,910	$82,480	$6,320	$16,193	$3,030	$2,608
Collected	188,720	28,313	54,349	69,368	104,595	17,637	543	75,530	6,111	2,311	231	2,890
Over (Under) Utilized	26,639	-28,798	-16,881	16,819	26,173	-2,217	-1,367	-6,950	-209	-13,882	-2,799	282
Percent Distribution of Capacity												
State	5.0%	1.8%	2.2%	1.6%	2.4%	0.6%	0.1%	2.5%	0.2%	0.5%	0.1%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$39.16	$13.80	$17.21	$12.70	$18.95	$ 4.80	$ 0.46	$19.93	$ 1.53	$ 3.91	$ 0.73	$ 0.63
State Revenue	45.60	6.84	13.13	16.76	25.27	4.26	0.13	18.25	1.48	0.56	0.06	0.70
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.61	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Maryland

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	100 *(23)*	123 *(7)*	77 *(38)*	43 *(41)*	97 *(25)*	72 *(38)*	13 *(40)*
Effort	94 *(20)*	93 *(21)*	95 *(21)*	69 *(35)*	101 *(21)*	79 *(29)*	0 *(32)*
Amounts							
Potential	$1,172,164	$713,711	$329,931	$26,453	$102,069	$25,121	$5,515
Collected	1,098,442	662,180	314,409	18,300	103,553	19,845	0
Over (Under) Utilized	-73,722	-51,531	-15,522	-8,153	1,484	-5,276	-5,515
Percent Distribution of Capacity							
State	36.1%	22.0%	10.2%	0.8%	3.1%	0.8%	0.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$283.20	$172.44	$79.71	$ 6.39	$24.66	$ 6.07	$ 1.33
State Revenue	265.39	159.99	75.96	4.42	25.02	4.79	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

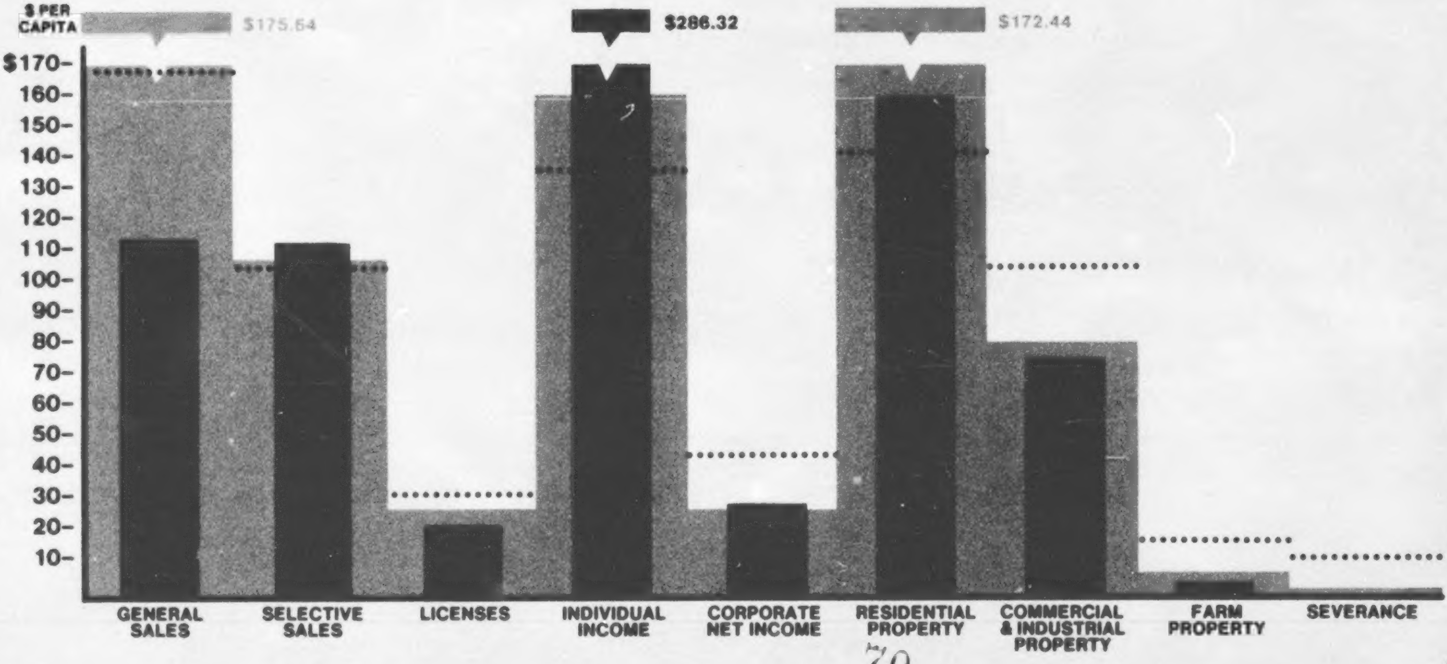
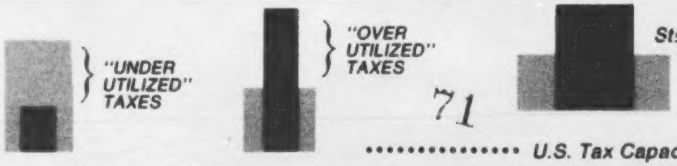


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	93 *(35)*	93 *(38)*	95 *(34)*	90 *(46)*	94 *(42)*	99 *(22)*	76 *(24)*
Effort	133 *(2)*	69 *(45)*	48 *(45)*	106 *(19)*	45 *(50)*	154 *(11)*	213 *(2)*
Amounts							
Potential	$4,203,177	$1,460,069	$918,819	$541,250	$162,958	$772,967	$186,823
Collected	5,588,114	1,013,503	441,878	571,625	73,012	1,191,531	397,237
Over (Under) Utilized	1,384,937	-446,566	-476,941	30,375	-89,946	418,564	210,414
Percent Distribution of Capacity							
State	100.0%	34.7%	21.9%	12.9%	3.9%	18.4%	4.4%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$726.94	$252.52	$158.91	$93.61	$28.18	$133.69	$32.31
State Revenue	966.47	175.29	76.42	98.86	12.63	206.08	68.70
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	79 *(47)*	120 *(11)*	90 *(41)*	91 *(30)*	94 *(22)*	113 *(16)*	96 *(12)*	91 *(46)*	99 *(31)*	125 *(12)*	103 *(26)*	26 *(47)*
Effort	110 *(21)*	106 *(22)*	163 *(1)*	168 *(7)*	0 *(50)*	155 *(1)*	249 *(5)*	48 *(49)*	124 *(15)*	12 *(36)*	11 *(43)*	122 *(15)*
Amounts												
Potential	$194,451	$72,854	$87,469	$57,366	$104,190	$21,814	$3,106	$111,951	$9,124	$34,674	$4,881	$2,328
Collected	214,168	77,084	142,759	96,114	0	33,767	7,733	54,089	11,344	4,196	540	2,843
Over (Under) Utilized	19,717	4,230	55,290	38,748	-104,190	11,953	4,627	-57,862	2,220	-30,478	-4,341	515
Percent Distribution of Capacity												
State	4.6%	1.7%	2.1%	1.4%	2.5%	0.5%	0.1%	2.7%	0.2%	0.8%	0.1%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$33.63	$12.60	$15.13	$ 9.92	$18.02	$ 3.77	$ 0.54	$19.36	$ 1.58	$ 6.00	$ 0.84	$ 0.40
State Revenue	37.04	13.33	24.69	16.62	0.0	5.84	1.34	9.35	1.96	0.73	0.09	0.49
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



State Tax Revenue Per Capita

State Tax Capacity Per Capita

KEY

•••••••••••••• U.S. Tax Capacity Per Capita

Massachusetts

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	96 *(28)*	114 *(13)*	87 *(28)*	6 *(49)*	85 *(34)*	94 *(23)*	4 *(47)*
Effort	181 *(1)*	177 *(1)*	182 *(1)*	264 *(1)*	194 *(1)*	157 *(8)*	0 *(32)*
Amounts							
Potential	$1,572,495	$924,831	$517,973	$5,067	$124,624	$45,796	$2,069
Collected	2,840,898	1,641,403	944,231	13,400	241,864	71,933	0
Over (Under) Utilized	1,268,403	716,572	426,258	8,333	117,240	26,137	-2,069
Percent Distribution of Capacity							
State	37.4%	22.0%	12.3%	0.1%	3.0%	1.1%	0.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$271.96	$159.95	$89.58	$ 0.88	$21.55	$ 7.92	$ 0.36
State Revenue	491.33	283.88	163.31	2.32	41.83	12.44	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

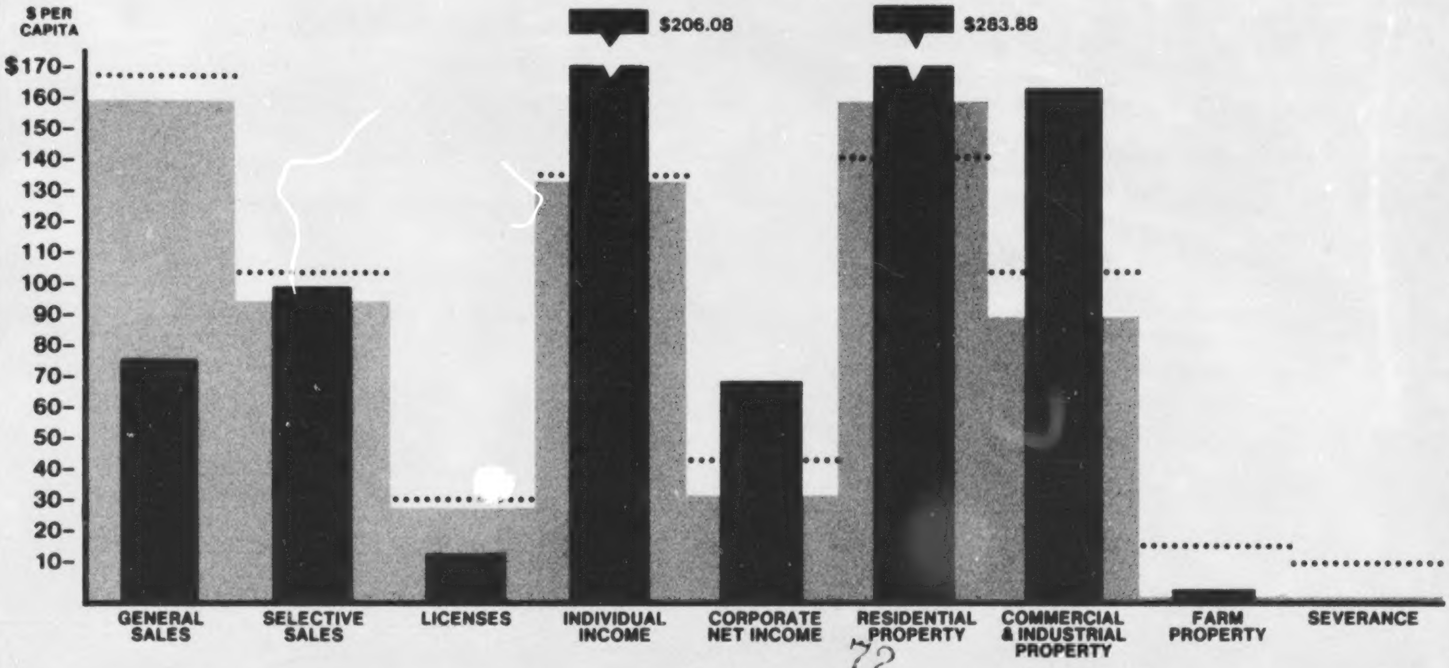
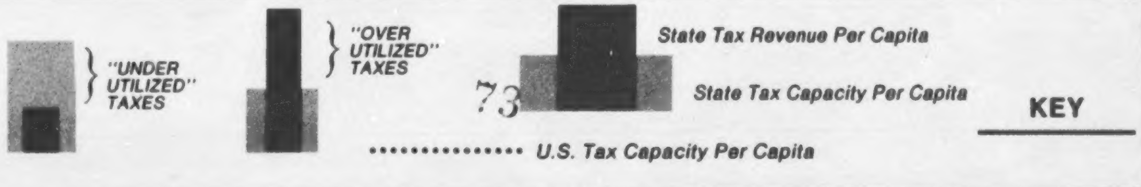


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	104 *(13)*	100 *(24)*	97 *(29)*	104 *(14)*	98 *(38)*	116 *(9)*	132 *(9)*
Effort	106 *(11)*	89 *(30)*	95 *(22)*	81 *(43)*	85 *(33)*	115 *(19)*	153 *(10)*
Amounts							
Potential	$7,449,521	$2,465,534	$1,487,965	$977,569	$269,647	$1,434,762	$515,997
Collected	7,929,445	2,195,297	1,406,985	788,312	229,604	1,653,116	789,379
Over (Under) Utilized	479,924	-270,237	-80,980	-189,257	-40,043	218,354	273,382
Percent Distribution of Capacity							
State	100.0%	33.1%	20.0%	13.1%	3.6%	19.3%	6.9%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$816.03	$270.08	$162.99	$107.08	$29.54	$157.17	$56.52
State Revenue	868.60	240.48	154.12	86.35	25.15	181.08	86.47
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	99 *(36)*	96 *(29)*	106 *(15)*	116 *(5)*	113 *(8)*	78 *(23)*	90 *(13)*	100 *(34)*	106 *(15)*	83 *(38)*	109 *(24)*	115 *(30)*
Effort	112 *(18)*	87 *(26)*	87 *(33)*	71 *(46)*	15 *(43)*	108 *(8)*	1 *(27)*	93 *(30)*	94 *(31)*	16 *(31)*	144 *(17)*	106 *(20)*
Amounts												
Potential	$383,818	$91,575	$161,790	$115,128	$196,982	$23,683	$4,593	$193,530	$15,364	$36,335	$8,160	$16,258
Collected	430,350	80,043	140,271	81,556	30,378	25,671	43	180,449	14,492	5,638	11,728	17,297
Over (Under) Utilized	46,532	-11,532	-21,519	-33,572	-166,604	1,988	-4,550	-13,081	-872	-30,697	3,568	1,039
Percent Distribution of Capacity												
State	5.2%	1.2%	2.2%	1.5%	2.6%	0.3%	0.1%	2.6%	0.2%	0.5%	0.1%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$42.04	$10.03	$17.72	$12.61	$21.58	$ 2.59	$ 0.50	$21.20	$ 1.66	$ 3.98	$ 0.89	$ 1.78
State Revenue	47.14	8.77	15.37	8.93	3.33	2.81	0.00	19.77	1.59	0.82	1.28	1.89
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Michigan

	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	103 *(19)*	95 *(27)*	123 *(6)*	44 *(40)*	99 *(23)*	76 *(36)*	46 *(26)*
Effort	113 *(14)*	108 *(14)*	111 *(14)*	205 *(7)*	119 *(14)*	87 *(27)*	23 *(20)*
Amounts							
Potential	$2,662,668	$1,213,275	$1,160,465	$59,794	$229,134	$58,405	$42,508
Collected	3,001,812	1,315,403	1,292,261	122,500	271,648	50,663	9,574
Over (Under) Utilized	339,144	102,128	131,796	62,706	42,514	-7,742	-32,934
Percent Distribution of Capacity							
State	35.7%	16.3%	15.6%	0.8%	3.1%	0.8%	0.6%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$291.67	$132.90	$127.12	$ 6.55	$25.10	$ 6.40	$ 4.66
State Revenue	328.82	144.09	141.56	13.42	29.76	5.55	1.05
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

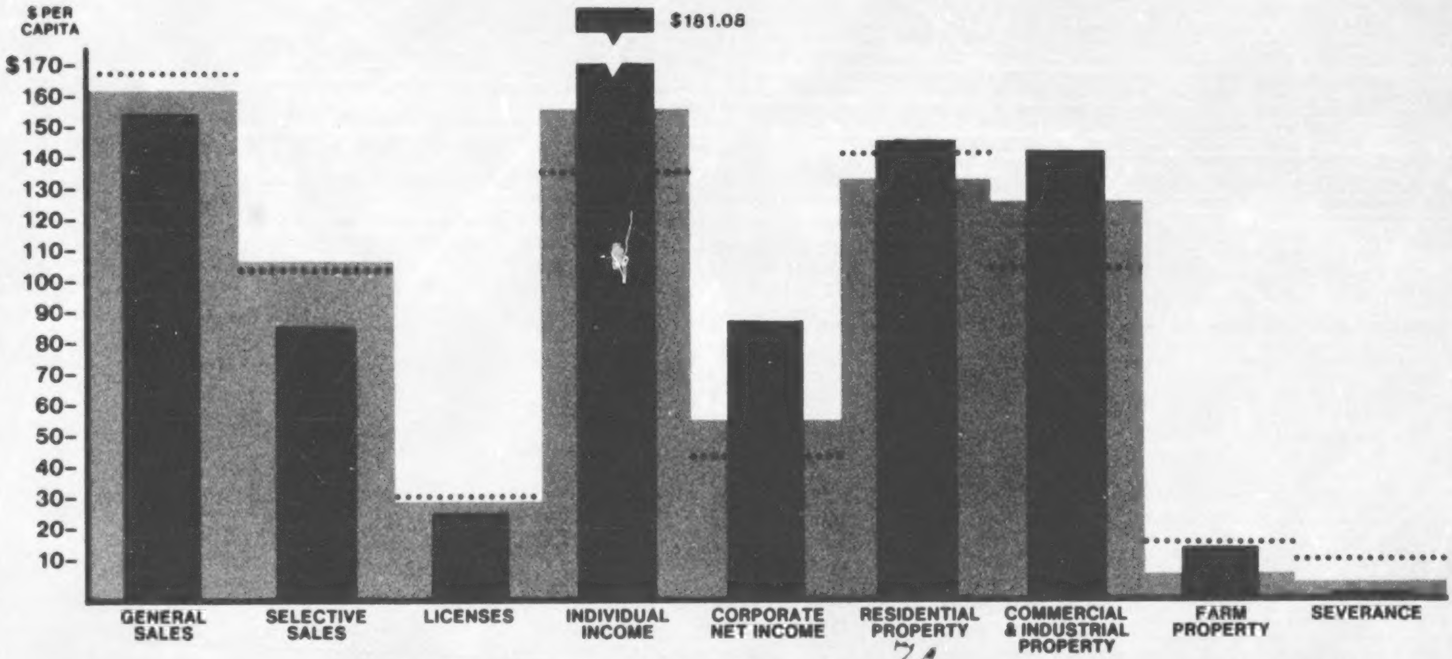
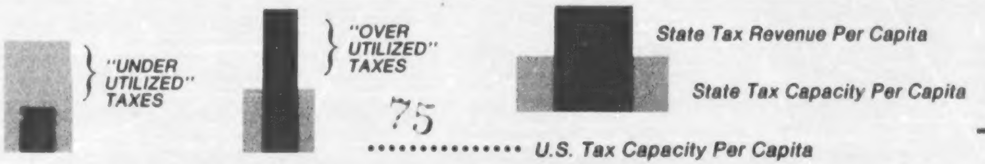


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	99 *(25)*	98 *(27)*	101 *(22)*	94 *(41)*	113 *(16)*	95 *(26)*	88 *(18)*
Effort	112 *(8)*	87 *(34)*	70 *(40)*	119 *(11)*	92 *(25)*	187 *(6)*	174 *(5)*
Amounts							
Potential	$3,081,980	$1,061,474	$675,427	$386,047	$135,427	$510,615	$148,609
Collected	3,448,180	928,219	469,576	458,643	124,718	956,933	258,095
Over (Under) Utilized	366,200	-133,255	-205,851	72,596	-10,709	446,318	109,486
Percent Distribution of Capacity							
State	100.0%	34.4%	21.9%	12.5%	4.4%	16.6%	4.8%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$775.34	$267.04	$169.92	$97.12	$34.07	$128.46	$37.39
State Revenue	867.47	233.51	118.13	115.38	31.38	240.74	64.93
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	101 *(34)*	110 *(18)*	88 *(44)*	103 *(14)*	86 *(35)*	0 *(33)*	80 *(19)*	108 *(19)*	102 *(22)*	102 *(23)*	78 *(34)*	248 *(7)*
Effort	116 *(13)*	111 *(20)*	142 *(5)*	105 *(29)*	123 *(16)*	0 *(31)*	1 *(29)*	115 *(15)*	104 *(24)*	7 *(45)*	13 *(41)*	70 *(41)*
Amounts												
Potential	$169,883	$45,626	$58,879	$44,668	$65,212	$ 0	$1,777	$91,560	$6,491	$19,559	$2,551	$15,266
Collected	197,109	50,502	83,802	46,697	80,523	0	10	105,583	6,756	1,296	344	10,739
Over (Under) Utilized	27,226	4,874	24,923	2,029	15,311	0	-1,767	14,023	265	-18,263	-2,207	-4,527
Percent Distribution of Capacity												
State	5.5%	1.5%	1.9%	1.4%	2.1%	0.0%	0.1%	3.0%	0.2%	0.6%	0.1%	0.5%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$42.74	$11.48	$14.81	$11.24	$16.41	$ 0.0	$ 0.45	$23.03	$ 1.63	$ 4.92	$ 0.64	$ 3.84
State Revenue	49.59	12.70	21.08	11.75	20.26	0.0	0.00	26.56	1.70	0.33	0.09	2.70
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita

KEY

Minnesota

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	104 *(16)*	102 *(23)*	91 *(23)*	224 *(9)*	93 *(28)*	82 *(32)*	62 *(20)*
Effort	92 *(22)*	91 *(22)*	93 *(22)*	89 *(25)*	99 *(22)*	157 *(7)*	243 *(2)*
Amounts							
Potential	$1,173,802	$572,039	$374,253	$134,085	$93,425	$27,476	$24,577
Collected	1,077,283	517,884	348,010	118,900	92,489	43,214	59,718
Over (Under) Utilized	-96,519	-54,155	-26,243	-15,185	-936	15,738	35,141
Percent Distribution of Capacity							
State	38.1%	18.6%	12.1%	4.4%	3.0%	0.9%	0.8%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$295.30	$143.91	$94.15	$33.73	$23.50	$ 6.91	$ 6.18
State Revenue	271.01	130.29	87.55	29.91	23.27	10.87	15.02
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

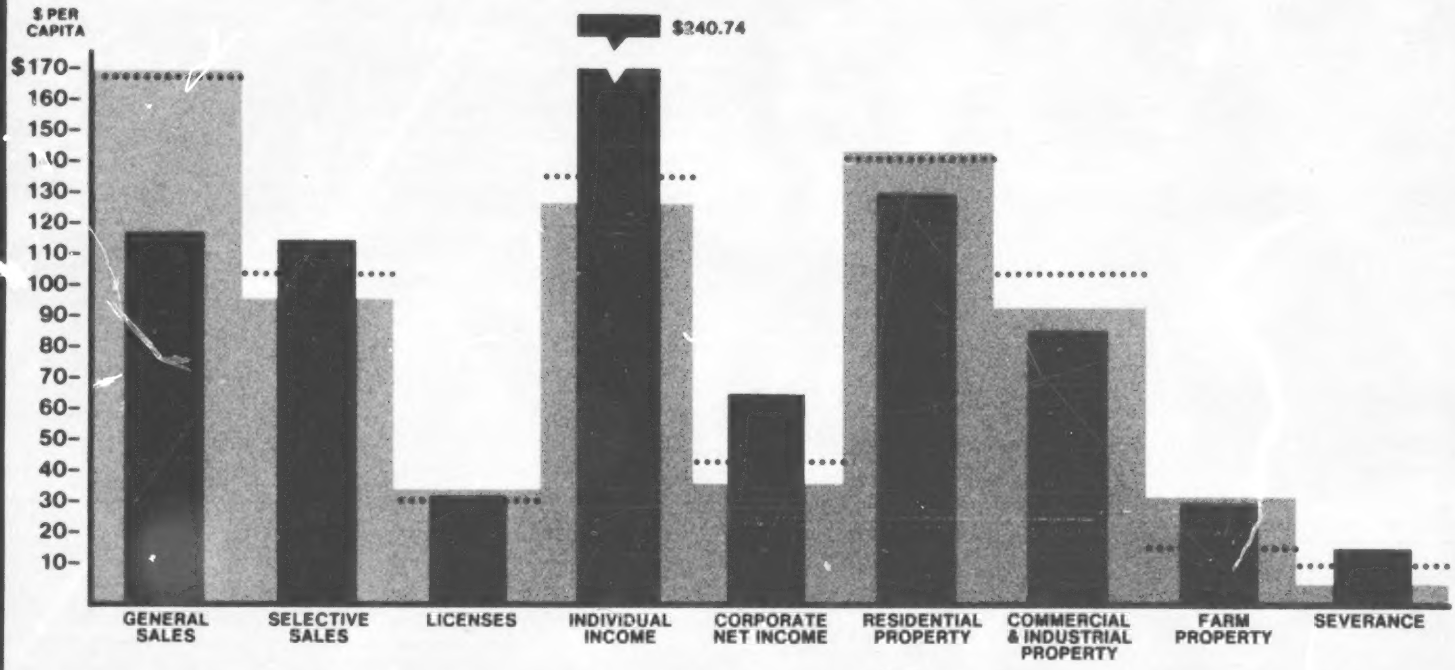
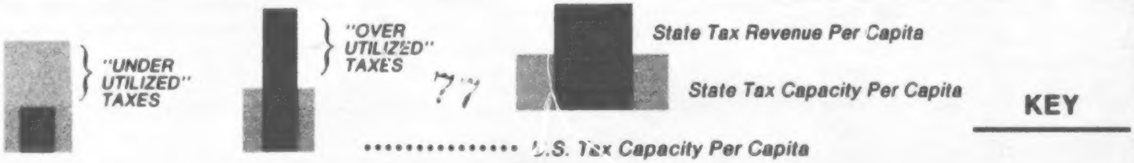


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	69 *(51)*	83 *(51)*	81 *(50)*	87 *(48)*	91 *(47)*	55 *(51)*	54 *(46)*
Effort	96 *(21)*	131 *(4)*	147 *(5)*	109 *(17)*	71 *(41)*	74 *(34)*	83 *(35)*
Amounts							
Potential	$1,295,385	$540,394	$324,428	$215,966	$64,956	$176,891	$55,086
Collected	1,241,473	710,403	475,465	234,938	46,334	131,598	45,873
Over (Under) Utilized	-53,912	170,009	151,037	18,972	-18,622	-45,293	-9,213
Percent Distribution of Capacity							
State	100.0%	41.7%	25.0%	16.7%	5.0%	13.7%	4.3%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$542.23	$226.20	$135.80	$90.40	$27.19	$74.04	$23.06
State Revenue	519.66	297.36	199.02	98.34	19.39	55.08	19.20
U.S. Capacity	781.68	[illegible]	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	109 *(22)*	78 *(38)*	91 *(40)*	57 *(49)*	75 *(42)*	0 *(33)*	27 *(51)*	93 *(43)*	103 *(19)*	64 *(51)*	36 *(46)*	160 *(18)*
Effort	128 *(5)*	144 *([illegible])*	85 *(36)*	182 *(6)*	18 *(41)*	0 *(31)*	286 *(4)*	46 *(50)*	95 *(30)*	215 *(8)*	259 *(2)*	58 *(47)*
Amounts												
Potential	$110,694	$19,576	$36,394	$14,776	$34,163	$ 0	$363	$47,084	$3,929	$7,318	$700	$5,925
Collected	141,629	28,116	31,072	26,824	6,260	0	1,037	21,627	3,717	15,714	1,813	3,463
Over (Under) Utilized	30,935	8,540	-5,322	12,048	-27,903	0	674	-25,457	-212	8,396	1,113	-2,462
Percent Distribution of Capacity												
State	8.5%	1.5%	2.8%	1.1%	2.6%	0.0%	0.0%	3.6%	0.3%	0.6%	0.1%	0.5%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$46.33	$ 8.19	$15.23	$ 6.19	$14.30	$ 0.0	$ 0.15	$19.71	$ 1.64	$ 3.06	$ 0.29	$ 2.48
State Revenue	59.28	11.77	13.01	11.23	2.62	0.0	0.43	9.05	1.56	6.58	0.76	1.45
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	[illegible]	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Mississippi

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	64 *(51)*	53 *(51)*	61 *(49)*	123 *(18)*	101 *(22)*	42 *(50)*	59 *(22)*
Effort	64 *(40)*	64 *(39)*	66 *(39)*	46 *(46)*	70 *(39)*	51 *(42)*	181 *(6)*
Amounts							
Potential	$435,603	$178,846	$151,088	$44,256	$61,413	$8,430	$14,025
Collected	277,613	114,708	99,533	20,300	43,072	4,294	25,358
Over (Under) Utilized	-157,990	-64,138	-51,555	-23,956	-18,341	-4,136	11,333
Percent Distribution of Capacity							
State	33.6%	13.8%	11.7%	3.4%	4.7%	0.7%	1.1%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$182.34	$74.86	$63.24	$18.52	$25.71	$ 3.53	$ 5.87
State Revenue	116.20	48.02	41.66	8.50	18.03	1.80	10.61
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

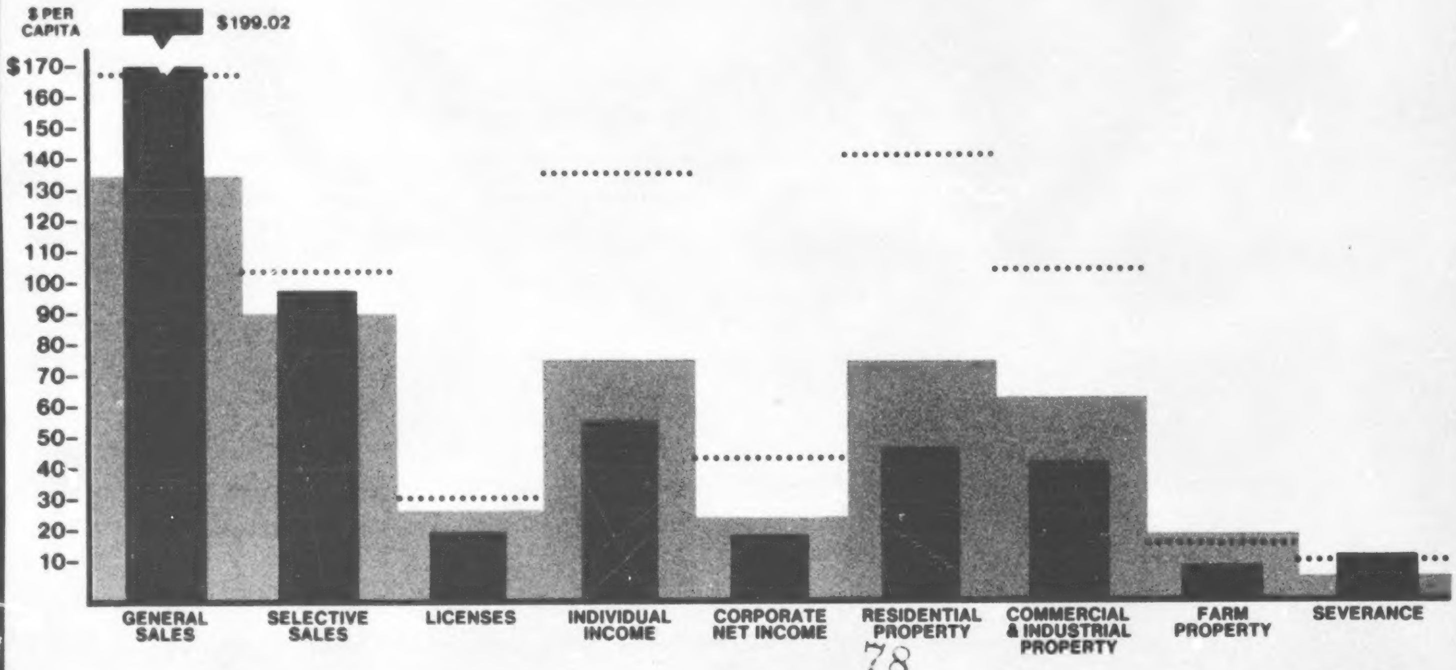
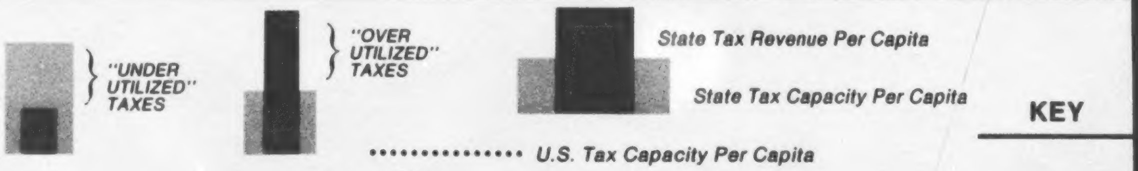


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**94** *(33)*	100 *(23)*	101 *(23)*	100 *(25)*	101 *(29)*	93 *(28)*	81 *(21)*
Effort	**81** *(38)*	91 *(28)*	90 *(26)*	94 *(28)*	97 *(19)*	79 *(31)*	64 *(41)*
Amounts							
Potential	**$3,523,389**	$1,308,803	$812,775	$496,028	$144,947	$602,611	$165,962
Collected	**2,865,258**	1,195,941	728,245	467,696	141,133	475,605	105,772
Over (Under) Utilized	**-658,131**	-112,862	-84,530	-28,332	-3,814	-127,006	-60,190
Percent Distribution of Capacity							
State	**100.0%**	37.1%	23.1%	14.1%	4.1%	17.1%	4.7%
U.S.	**100.0%**	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	**$733.89**	$272.61	$169.29	$103.32	$30.19	$125.52	$34.57
State Revenue	**596.80**	249.10	151.69	97.42	29.40	99.06	22.03
U.S. Capacity	**781.68**	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	115 *(13)*	73 *(42)*	106 *(14)*	104 *(13)*	92 *(28)*	0 *(33)*	87 *(14)*	96 *(37)*	101 *(25)*	105 *(21)*	108 *(25)*	145 *(21)*
Effort	88 *(47)*	63 *(39)*	93 *(28)*	83 *(43)*	138 *(13)*	0 *(31)*	0 *(30)*	107 *(18)*	54 *(43)*	87 *(12)*	40 *(35)*	92 *(29)*
Amounts												
Potential	$233,368	$36,774	$85,240	$54,518	$83,783	$ 0	$2,345	$97,930	$7,745	$24,205	$4,274	$10,793
Collected	204,591	23,288	79,139	45,295	115,383	0	0	104,321	4,165	21,042	1,691	9,914
Over (Under) Utilized	-28,777	-13,486	-6,101	-9,223	31,600	0	-2,345	6,391	-3,580	-3,163	-2,583	-879
Percent Distribution of Capacity												
State	6.6%	1.0%	2.4%	1.5%	2.4%	0.0%	0.1%	2.8%	0.2%	0.7%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$48.61	$ 7.66	$17.75	$11.36	$17.45	$ 0.0	$ 0.49	$20.40	$ 1.61	$ 5.04	$ 0.89	$ 2.25
State Revenue	42.61	4.85	16.48	9.43	24.03	0.0	0.0	21.73	0.87	4.38	0.35	2.06
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Missouri

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	90 *(37)*	79 *(34)*	94 *(22)*	160 *(15)*	101 *(21)*	104 *(13)*	52 *(25)*
Effort	75 *(33)*	73 *(33)*	75 *(33)*	76 *(29)*	80 *(33)*	47 *(43)*	0 *(32)*
Amounts							
Potential	$1,233,969	$529,750	$465,510	$115,247	$123,462	$42,183	$24,914
Collected	927,092	389,306	351,372	87,200	99,214	19,715	0
Over (Under) Utilized	-306,877	-140,444	-114,138	-28,047	-24,248	-22,468	-24,914
Percent Distribution of Capacity							
State	35.0%	15.0%	13.2%	3.3%	3.5%	1.2%	0.7%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$257.02	$110.34	$96.96	$24.00	$25.72	$ 8.79	$ 5.19
State Revenue	193.10	81.09	73.19	18.16	20.67	4.11	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

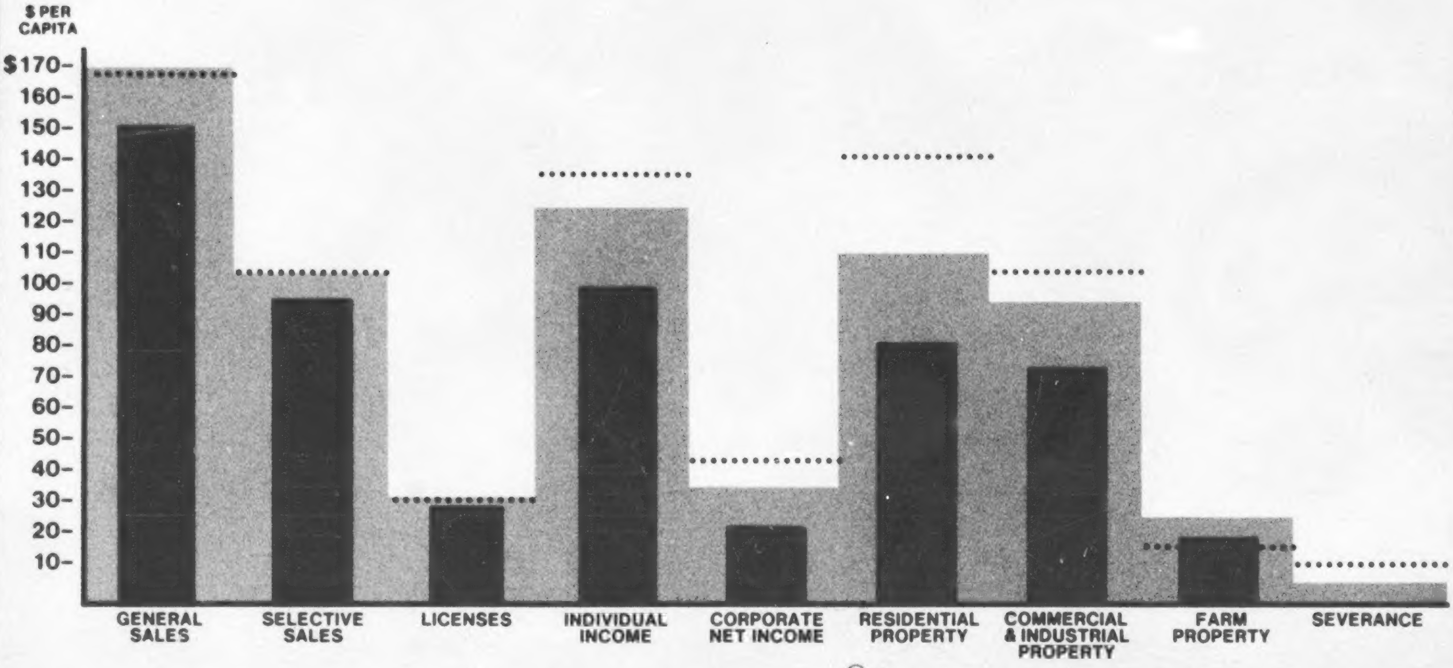
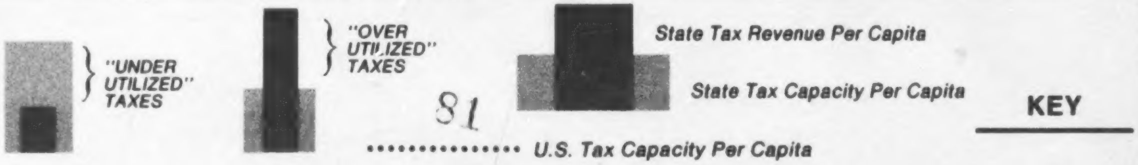


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	101 *(22)*	96 *(34)*	94 *(36)*	99 *(27)*	152 *(2)*	84 *(35)*	62 *(34)*
Effort	95 *(23)*	40 *(48)*	0 *(48)*	102 *(24)*	89 *(27)*	129 *(14)*	125 *(24)*
Amounts							
Potential	$602,652	$197,820	$119,778	$78,042	$34,716	$86,755	$20,006
Collected	572,772	79,576	0	79,576	31,015	111,862	24,957
Over (Under) Utilized	-29,880	-118,244	-119,778	1,534	-3,701	25,107	4,951
Percent Distribution of Capacity							
State	100.0%	32.8%	19.9%	12.9%	5.8%	14.4%	3.3%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$791.92	$259.95	$157.40	$102.55	$45.62	$114.00	$26.29
State Revenue	752.66	104.57	0.0	104.57	40.76	146.99	32.79
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	123 *(6)*	106 *(23)*	95 *(29)*	66 *(48)*	82 *(40)*	16 *(31)*	46 *(41)*	147 *(1)*	106 *(14)*	121 *(14)*	176 *(6)*	345 *(3)*
Effort	111 *(20)*	108 *(21)*	95 *(25)*	204 *(4)*	32 *(35)*	0 *(31)*	0 *(30)*	88 *(37)*	117 *(17)*	7 *(46)*	121 *(20)*	170 *(5)*
Amounts												
Potential	$39,547	$8,428	$12,123	$5,476	$11,856	$407	$205	$23,842	$1,288	$4,423	$1,100	$4,063
Collected	43,958	9,135	11,528	11,158	3,797	0	0	20,987	1,506	288	1,328	6,906
Over (Under) Utilized	4,411	707	-595	5,682	-8,059	-407	-205	-2,855	218	-4,135	228	2,843
Percent Distribution of Capacity												
State	6.6%	1.4%	2.0%	0.9%	2.0%	0.1%	0.0%	4.0%	0.2%	0.7%	0.2%	0.7%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$51.97	$11.07	$15.93	$ 7.20	$15.58	$ 0.53	$ 0.27	$31.33	$ 1.69	$ 5.81	$ 1.45	$ 5.34
State Revenue	57.76	12.00	15.15	14.66	4.99	0.0	0.0	27.58	1.98	0.38	1.75	9.07
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Montana

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	110 *(12)*	80 *(31)*	82 *(33)*	556 *(4)*	128 *(9)*	96 *(20)*	253 *(9)*
Effort	116 *(13)*	129 *(7)*	132 *(7)*	71 *(33)*	141 *(7)*	105 *(21)*	226 *(3)*
Amounts							
Potential	$237,890	$85,311	$64,167	$63,645	$24,767	$6,174	$19,291
Collected	275,336	110,017	84,993	45,400	34,926	6,483	43,543
Over (Under) Utilized	37,446	24,706	20,826	-18,245	10,159	309	24,252
Percent Distribution of Capacity							
State	39.5%	14.2%	10.6%	10.6%	4.1%	1.0%	3.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$312.60	$112.10	$84.32	$83.63	$32.55	$ 8.11	$25.35
State Revenue	361.81	144.57	111.69	59.66	45.89	8.52	57.22
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

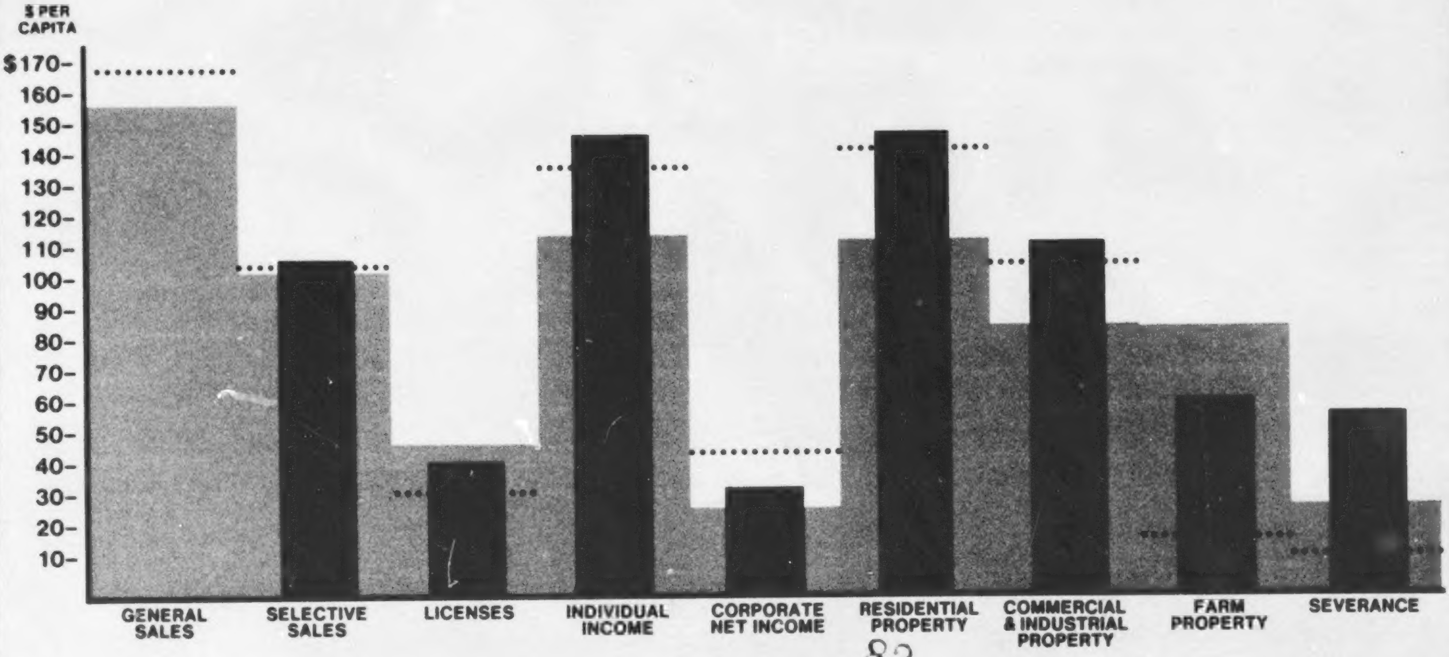
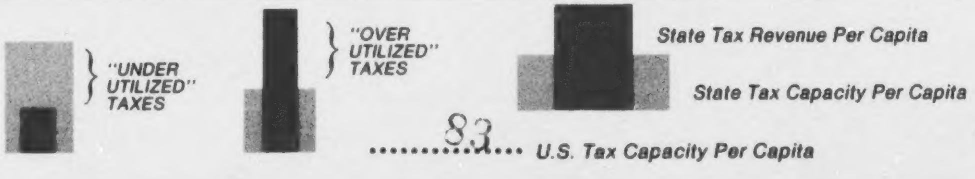


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	 General Sales	 Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	**98** *(27)*	106 *(16)*	111 *(10)*	97 *(33)*	118 *(9)*	92 *(29)*	63 *(32)*
Effort	**99** *(17)*	82 *(40)*	76 *(37)*	94 *(29)*	82 *(37)*	88 *(27)*	101 *(28)*
Amounts							
Potential	**$1,201,479**	$448,088	$290,849	$157,239	$55,333	$194,695	$41,625
Collected	**1,187,139**	369,079	221,144	147,935	45,611	170,595	41,946
Over (Under) Utilized	**-14,340**	-79,009	-69,705	-9,304	-9,722	-24,100	321
Percent Distribution of Capacity							
State	**100.0%**	37.3%	24.2%	13.1%	4.6%	16.2%	3.5%
U.S.	**100.0%**	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	**$769.69**	$287.05	$186.32	$100.73	$35.45	$124.72	$26.67
State Revenue	**760.50**	236.44	141.67	94.77	29.22	109.29	26.87
U.S. Capacity	**781.68**	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	 Alcoholic Beverages	 Tobacco Products	 Insurance	 Public Utilities	 Parimutuel	 Amusement	LICENSES** Motor Vehicle	 Motor Veh. Operator	 Corporations	 Alcoholic Beverages	 Hunting & Fishing
Indexes												
Capacity	113 *(17)*	86 *(33)*	88 *(43)*	107 *(9)*	61 *(49)*	161 *(9)*	78 *(21)*	117 *(12)*	103 *(20)*	117 *(15)*	138 *(14)*	138 *(22)*
Effort	118 *(9)*	73 *(31)*	98 *(23)*	86 *(42)*	24 *(39)*	76 *(22)*	101 *(7)*	99 *(27)*	54 *(42)*	24 *(26)*	7 *(47)*	106 *(21)*
Amounts												
Potential	$74,703	$14,113	$23,156	$18,190	$18,034	$8,366	$677	$38,879	$2,561	$8,789	$1,778	$3,326
Collected	87,935	10,339	22,610	15,655	4,366	6,349	681	38,498	1,392	2,066	132	3,523
Over (Under) Utilized	13,232	-3,774	-546	-2,535	-13,668	-2,017	4	-381	-1,169	-6,723	-1,646	197
Percent Distribution of Capacity												
State	6.2%	1.2%	1.9%	1.5%	1.5%	0.7%	0.1%	3.2%	0.2%	0.7%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$47.86	$ 9.04	$14.83	$11.65	$11.55	$ 5.36	$ 0.43	$24.91	$ 1.64	$ 5.63	$ 1.14	$ 2.13
State Revenue	56.33	6.62	14.46	10.03	2.80	4.07	0.44	24.66	0.89	1.32	0.08	2.26
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita

KEY

Nebraska

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	98 *(26)*	72 *(42)*	76 *(41)*	551 *(5)*	63 *(46)*	183 *(3)*	22 *(34)*
Effort	128 *(8)*	133 *(5)*	136 *(5)*	112 *(17)*	145 *(5)*	8 *(50)*	32 *(17)*
Amounts							
Potential	$434,179	$157,618	$122,067	$129,361	$25,133	$24,040	$3,519
Collected	556,916	209,418	166,582	144,400	36,516	1,861	1,131
Over (Under) Utilized	122,737	51,800	44,515	15,039	11,383	-22,179	-2,388
Percent Distribution of Capacity							
State	36.1%	13.1%	10.2%	10.8%	2.1%	2.0%	0.3%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$278.14	$100.97	$78.20	$82.87	$16.10	$15.40	$ 2.25
State Revenue	356.77	134.16	106.71	92.50	23.39	1.19	0.72
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

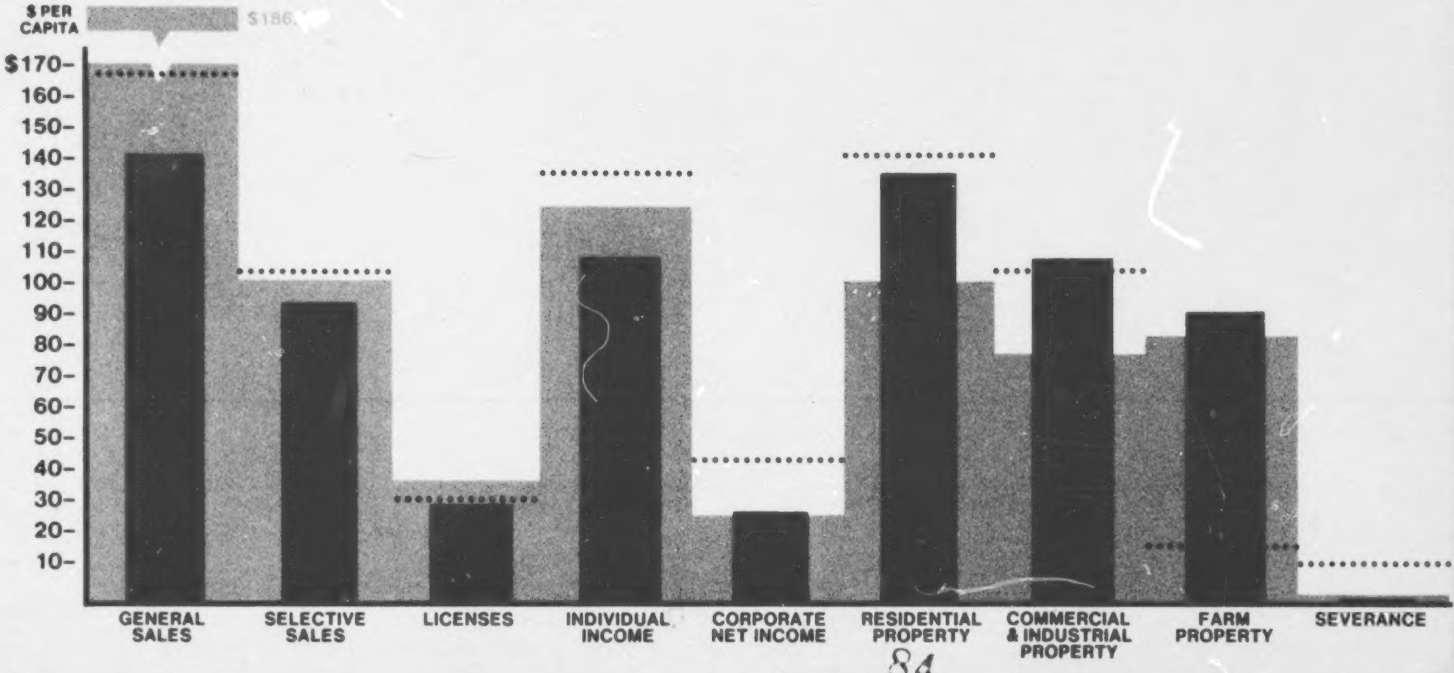
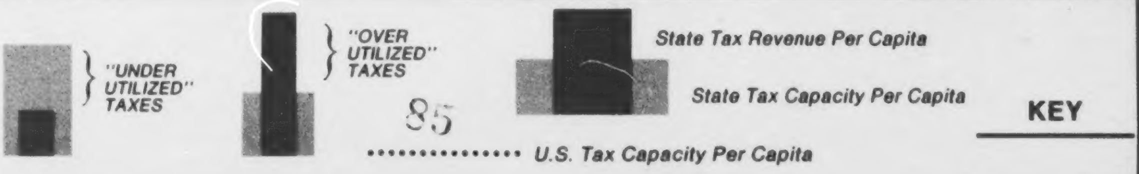


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	153 *(2)*	218 *(1)*	255 *(1)*	159 *(1)*	135 *(3)*	133 *(2)*	64 *(30)*
Effort	63 *(51)*	77 *(42)*	50 *(44)*	148 *(3)*	82 *(36)*	0 *(46)*	0 *(48)*
Amounts							
Potential	$759,058	$374,338	$270,483	$103,855	$25,601	$113,712	$17,385
Collected	475,983	288,493	134,444	154,049	21,109	0	0
Over (Under) Utilized	-283,075	-85,845	-136,039	50,194	-4,492	-113,712	-17,385
Percent Distribution of Capacity							
State	100.0%	49.3%	35.6%	13.7%	3.4%	15.0%	2.3%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$1,199.14	$591.37	$427.30	$164.07	$40.44	$179.64	$27.46
State Revenue	751.95	455.75	212.39	243.36	33.35	0.0	0.0
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	141 *(2)*	363 *(1)*	139 *(4)*	88 *(33)*	141 *(2)*	31 *(29)*	1,035 *(1)*	129 *(4)*	118 *(5)*	128 *(10)*	301 *(1)*	161 *(17)*
Effort	98 *(35)*	44 *(48)*	75 *(41)*	119 *(22)*	38 *(30)*	34 *(29)*	2,226 *(1)*	100 *(26)*	72 *(40)*	29 *(24)*	1 *(49)*	115 *(16)*
Amounts												
Potential	$37,680	$24,034	$14,745	$6,084	$16,995	$655	$3,662	$17,358	$1,196	$3,905	$1,569	$1,573
Collected	36,912	10,536	11,130	7,270	6,447	224	81,530	17,288	864	1,123	22	1,812
Over (Under) Utilized	-768	-13,498	-3,615	1,186	-10,548	-431	77,868	-70	-332	-2,782	-1,547	239
Percent Distribution of Capacity												
State	5.0%	3.2%	1.9%	0.8%	2.2%	0.1%	0.5%	2.3%	0.2%	0.5%	0.2%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$59.53	$37.97	$23.29	$ 9.61	$26.85	$ 1.03	$ 5.79	$27.42	$ 1.89	$ 6.17	$ 2.48	$ 2.48
State Revenue	58.31	16.64	17.58	11.46	10.18	0.35	128.80	27.31	1.38	1.77	0.03	2.86
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Nevada

	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	117 *(6)*	111 *(14)*	120 *(8)*	55 *(37)*	180 *(4)*	186 *(2)*	111 *(15)*
Effort	79 *(31)*	77 *(31)*	79 *(31)*	87 *(26)*	84 *(31)*	0 *(51)*	1 *(30)*
Amounts							
Potential	$211,031	$98,707	$78,155	$5,262	$28,907	$9,923	$7,068
Collected	166,276	75,780	61,628	4,600	24,268	0	105
Over (Under) Utilized	-44,755	-22,927	-16,527	-662	-4,639	-9,923	-6,963
Percent Distribution of Capacity							
State	27.8%	13.0%	10.3%	0.7%	3.8%	1.3%	0.9%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$333.38	$155.94	$123.47	$ 8.31	$45.67	$15.68	$11.17
State Revenue	262.68	119.72	97.36	7.27	38.34	0.0	0.17
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

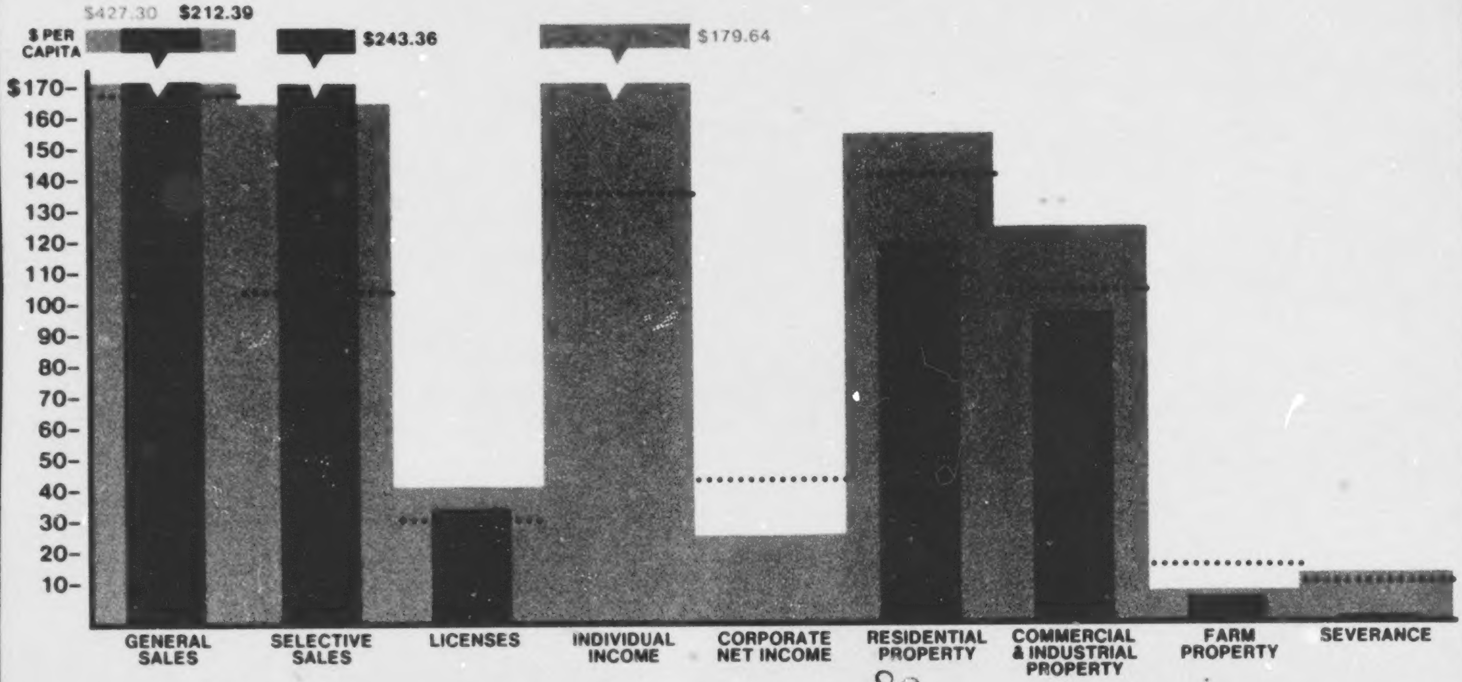
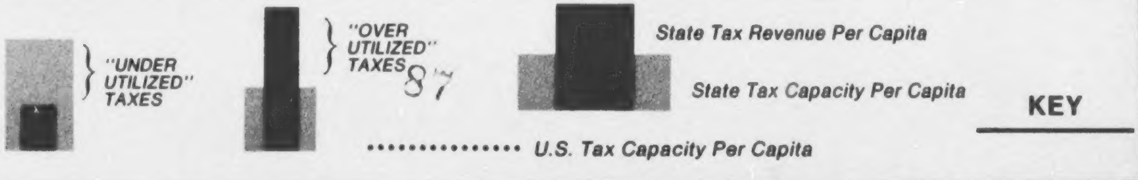


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

		SALES AND GROSS RECEIPTS					
	ALL TAXES	Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	102 *(19)*	121 *(3)*	109 *(13)*	141 *(2)*	105 *(21)*	98 *(24)*	57 *(38)*
Effort	73 *(48)*	35 *(50)*	0 *(48)*	78 *(44)*	97 *(20)*	6 *(44)*	157 *(8)*
Amounts							
Potential	$678,292	$279,561	$155,299	$124,262	$26,846	$112,229	$20,694
Collected	495,124	97,272	0	97,272	26,076	7,066	32,563
Over (Under) Utilized	-183,168	-182,289	-155,299	-26,990	-770	-105,163	11,869
Percent Distribution of Capacity							
State	100.0%	41.2%	22.9%	18.3%	4.0%	16.5%	3.1%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$798.93	$329.28	$182.92	$146.36	$31.62	$132.19	$24.37
State Revenue	583.18	114.57	0.0	114.57	30.71	8.32	38.35
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	97 *(39)*	278 *(3)*	204 *(1)*	95 *(23)*	86 *(38)*	446 *(1)*	97 *(11)*	101 *(32)*	108 *(11)*	116 *(16)*	96 *(28)*	132 *(25)*
Effort	116 *(14)*	17 *(51)*	93 *(27)*	95 *(35)*	15 *(44)*	121 *(5)*	0 *(30)*	103 *(23)*	154 *(8)*	46 *(18)*	84 *(27)*	126 *(12)*
Amounts												
Potential	$34,742	$24,735	$29,021	$8,807	$13,879	$12,619	$459	$18,242	$1,459	$4,738	$671	$1,736
Collected	40,279	4,087	27,130	8,382	2,089	15,305	0	18,863	2,254	2,201	564	2,194
Over (Under) Utilized	5,537	-20,648	-1,891	-425	-11,790	2,686	-459	621	795	-2,537	-107	458
Percent Distribution of Capacity												
State	5.1%	3.6%	4.3%	1.3%	2.0%	1.9%	0.1%	2.7%	0.2%	0.7%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$40.92	$29.13	$34.18	$10.37	$16.35	$14.86	$ 0.54	$21.49	$ 1.72	$ 5.58	$ 0.79	$ 2.04
State Revenue	47.44	4.81	31.96	9.87	2.46	18.03	0.0	22.22	2.65	2.59	0.66	2.58
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

New Hampshire

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	96 *(27)*	121 *(8)*	75 *(42)*	20 *(44)*	85 *(33)*	100 *(17)*	6 *(45)*
Effort	140 *(4)*	138 *(4)*	142 *(4)*	171 *(11)*	151 *(4)*	103 *(24)*	30 *(18)*
Amounts							
Potential	$231,329	$144,414	$65,966	$2,574	$18,375	$7,157	$476
Collected	324,663	199,132	93,425	4,400	27 705	7,340	144
Over (Under) Utilized	93,334	54,718	27,460	1,826	9,330	183	-332
Percent Distribution of Capacity							
State	34.1%	21.3%	9.7%	0.4%	2.7%	1.1%	0.1%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$272.47	$170.10	$77.70	$ 3.03	$21.64	$ 8.43	$ 0.56
State Revenue	382.41	234.55	110.04	5.18	32.63	8.65	0.17
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

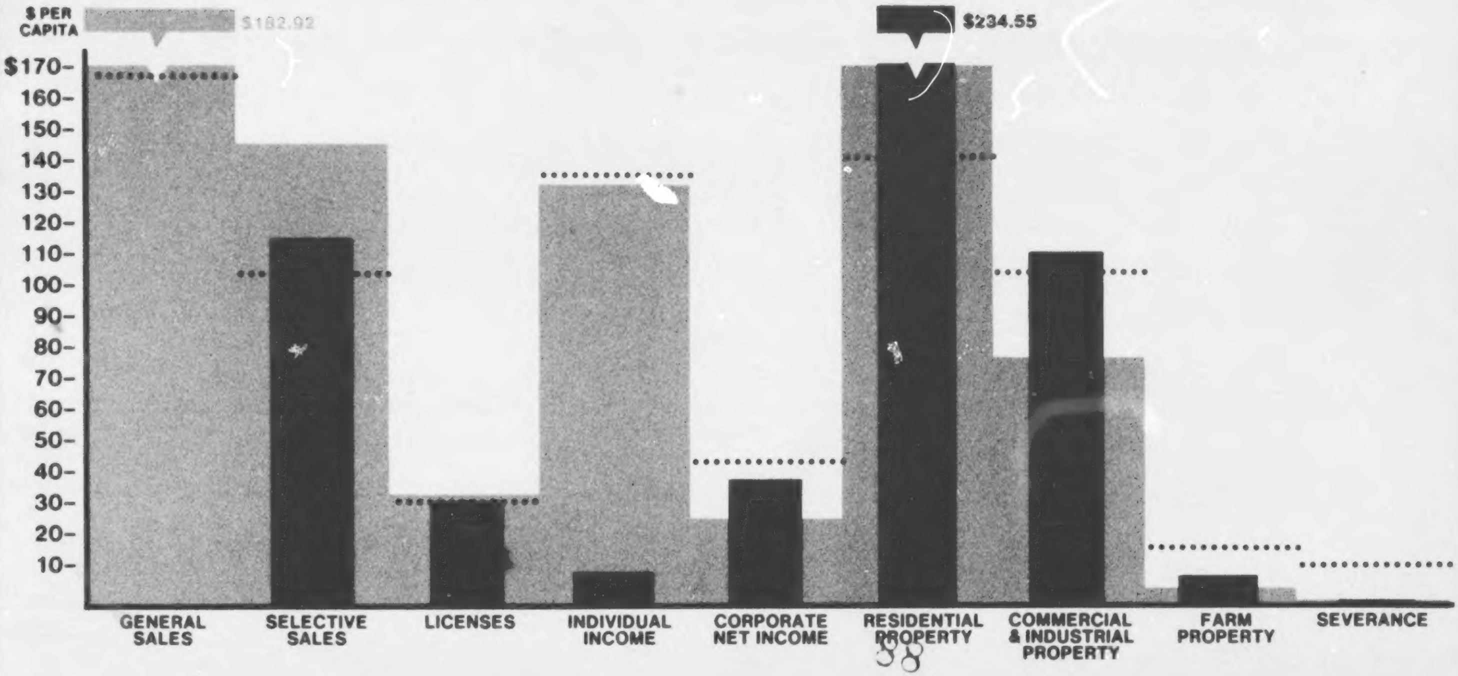
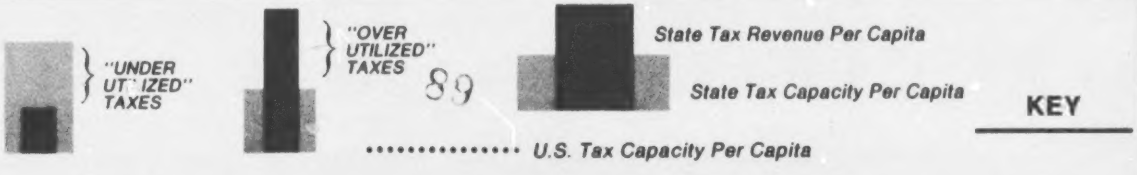


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

		SALES AND GROSS RECEIPTS					
	ALL TAXES	Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	107 *(12)*	99 *(25)*	98 *(26)*	101 *(21)*	98 *(37)*	121 *(6)*	101 *(12)*
Effort	110 *(9)*	95 *(24)*	76 *(38)*	127 *(7)*	133 *(8)*	59 *(40)*	106 *(27)*
Amounts							
Potential	$6,123,740	$1,975,632	$1,208,294	$767,338	$216,510	$1,202,534	$315,121
Collected	6,732,640	1,884,629	913,100	971,529	287,796	709,653	332,775
Over (Under) Utilized	608,900	-91,003	-295,194	204,191	71,286	-492,881	17,654
Percent Distribution of Capacity							
State	100.0%	32.3%	19.7%	12.5%	3.5%	19.6%	5.1%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$835.55	$269.56	$164.86	$104.70	$29.54	$164.08	$43.00
State Revenue	918.63	257.15	124.59	132.56	39.27	96.83	45.41
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	88 *(44)*	108 *(20)*	93 *(32)*	98 *(20)*	114 *(7)*	230 *([illegible])*	83 *(17)*	88 *(47)*	92 *(45)*	162 *(3)*	133 *(17)*	23 *(49)*
Effort	107 *(26)*	65 *(37)*	148 *(3)*	88 *(41)*	226 *(3)*	51 *(26)*	2 *(24)*	136 *(9)*	167 *(6)*	130 *(10)*	36 *(37)*	164 *(6)*
Amounts												
Potential	$273,546	$83,169	$114,135	$78,226	$158,735	$56,143	$3,384	$137,803	$10,727	$57,307	$8,021	$2,652
Collected	292,913	53,825	168,780	68,661	358,408	28,887	55	188,007	17,882	74,666	2,880	4,381
Over (Under) Utilized	19,367	-29,344	54,645	-9,565	199,673	-27,256	-3,329	50,204	7,155	17,359	-5,141	1,709
Percent Distribution of Capacity												
State	4.5%	1.4%	1.9%	1.3%	2.6%	0.9%	0.1%	2.3%	0.2%	0.9%	0.1%	0.0%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$37.32	$11.35	$15.57	$10.67	$21.66	$ 7.66	$ 0.46	$18.80	$ 1.46	$ 7.82	$ 1.09	$ 0.36
State Revenue	39.97	7.34	23.03	9.37	48.90	3.94	0.01	25.65	2.44	10.19	0.39	0.60
U.S. Capacity	42.36	10.46	16.79	10.68	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

New Jersey

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	113 *(11)*	124 *(6)*	118 *(11)*	12 *(46)*	91 *(29)*	99 *(18)*	5 *(46)*
Effort	146 *(3)*	144 *(3)*	148 *(3)*	135 *(13)*	157 *(3)*	142 *(11)*	0 *(32)*
Amounts							
Potential	$2,349,302	$1,272,008	$894,448	$13,670	$169,176	$61,055	$3,586
Collected	3,430,790	1,827,077	1,319,594	18,400	265,719	86,997	0
Over (Under) Utilized	1,081,488	555,069	425,146	4,730	96,543	25,942	-3,586
Percent Distribution of Capacity							
State	38.4%	20.8%	14.6%	0.2%	2.8%	1.0%	0.1%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$320.55	$173.56	$122.04	$ 1.87	$23.08	$ 8.33	$ 0.49
State Revenue	468.11	249.29	180.05	2.51	36.26	11.87	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

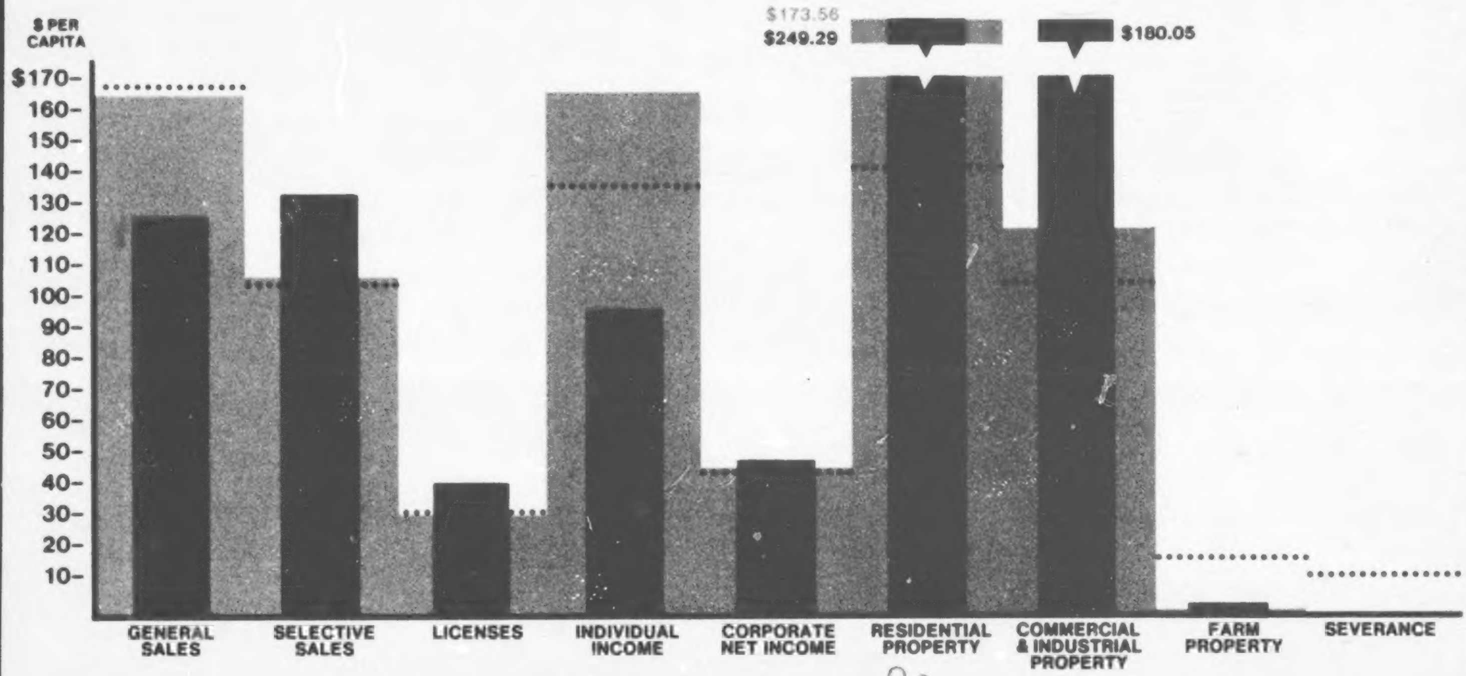
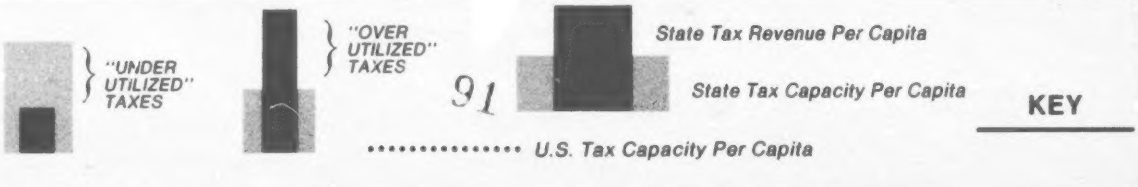


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	97 *(29)*	101 *(22)*	97 *(30)*	106 *(9)*	111 *(16)*	73 *(44)*	79 *(23)*
Effort	79 *(41)*	116 *(12)*	138 *(9)*	84 *(38)*	95 *(21)*	23 *(42)*	73 *(37)*
Amounts							
Potential	$901,547	$324,548	$193,568	$130,980	$39,510	$117,508	$40,211
Collected	710,830	377,316	266,967	110,349	37,727	26,639	29,486
Over (Under) Utilized	-190,717	52,768	73,399	-20,631	-1,783	-90,869	-10,725
Percent Distribution of Capacity							
State	100.0%	36.0%	21.5%	14.5%	4.4%	13.0%	4.5%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$757.60	$272.73	$162.66	$110.07	$33.20	$98.75	$33.79
State Revenue	597.34	317.07	224.34	92.73	31.70	22.39	24.78
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	134 *(3)*	88 *(32)*	76 *(48)*	78 *(38)*	94 *(23)*	138 *(12)*	64 *(29)*	115 *(13)*	102 *(24)*	79 *(43)*	101 *(27)*	165 *(15)*
Effort	96 *(37)*	60 *(41)*	90 *(31)*	131 *(16)*	46 *(26)*	40 *(28)*	19 *(14)*	101 *(25)*	74 *(39)*	55 *(14)*	32 *(39)*	135 *(9)*
Amounts												
Potential	$67,456	$10,969	$15,150	$10,075	$21,413	$5,494	$423	$29,042	$1,935	$4,510	$986	$3,037
Collected	64,802	6,627	13,683	13,151	9,797	2,208	81	29,376	1,436	2,500	311	4,104
Over (Under) Utilized	-2,654	-4,342	-1,467	3,076	-11,616	-3,286	-342	334	-499	-2,010	-675	1,067
Percent Distribution of Capacity												
State	7.5%	1.2%	1.7%	1.1%	2.4%	0.6%	0.0%	3.2%	0.2%	0.5%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$56.69	$ 9.22	$12.73	$ 8.47	$17.99	$ 4.62	$ 0.36	$24.41	$ 1.63	$ 3.79	$ 0.83	$ 2.55
State Revenue	54.46	5.57	11.50	11.05	8.23	1.86	0.07	24.69	1.21	2.10	0.26	3.45
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.58	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita

KEY

New Mexico

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	86 *(41)*	71 *(44)*	73 *(44)*	158 *(16)*	181 *(3)*	69 *(39)*	685 *(4)*
Effort	45 *(47)*	46 *(47)*	47 *(47)*	29 *(48)*	50 *(47)*	65 *(34)*	126 *(9)*
Amounts							
Potential	$291,113	$118,449	$89,552	$28,294	$54,818	$6,912	$81,745
Collected	132,389	54,450	42,283	8,100	27,556	4,490	102,783
Over (Under) Utilized	-158,724	-63,999	-47,269	-20,194	-27,262	-2,422	21,038
Percent Distribution of Capacity							
State	32.3%	13.1%	9.9%	3.1%	6.1%	0.8%	9.1%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$244.63	$99.54	$75.25	$23.78	$46.07	$ 5.81	$68.69
State Revenue	111.25	45.76	35.53	6.81	23.16	3.77	86.37
U.S. Capacity	284.03	140.43	103.12	15.03	25.40	8.43	10.02

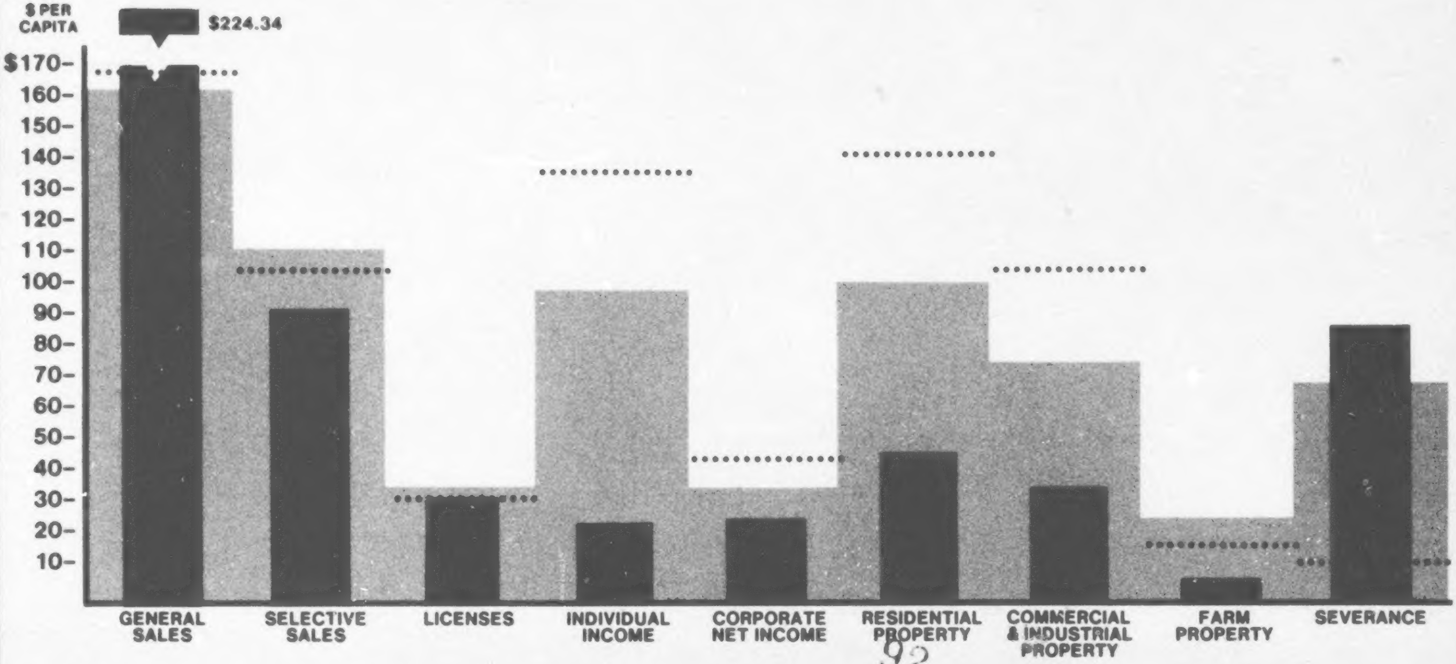
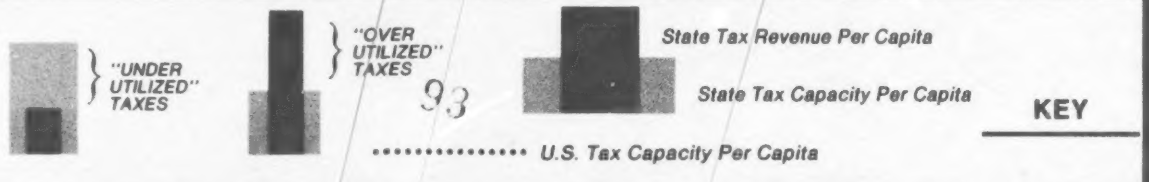


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	95 *(31)*	93 *(39)*	92 *(40)*	94 *(40)*	80 *(50)*	100 *(20)*	153 *(8)*
Effort	162 *(1)*	130 *(5)*	142 *(7)*	111 *(16)*	93 *(23)*	241 *(1)*	111 *(26)*
Amounts							
Potential	$13,341,298	$4,516,530	$2,765,028	$1,751,502	$430,807	$2,435,039	$1,166,612
Collected	21,655,654	5,865,505	3,918,362	1,947,143	398,624	5,863,483	1,295,001
Over (Under) Utilized	8,314,356	1,348,975	1,153,334	195,641	-32,183	3,428,444	128,389
Percent Distribution of Capacity							
State	100.0%	33.9%	20.7%	13.1%	3.2%	18.3%	8.7%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$744.33	$251.98	$154.26	$97.72	$24.04	$135.85	$65.09
State Revenue	1,208.19	327.24	218.61	108.63	22.24	327.13	72.25
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*: Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES**: Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	61 *(50)*	112 *(17)*	96 *(27)*	139 *(2)*	98 *(20)*	274 *(3)*	189 *(4)*	64 *(50)*	78 *(51)*	156 *(4)*	128 *(20)*	44 *(43)*
Effort	111 *(19)*	71 *(32)*	137 *(9)*	65 *(50)*	166 *(11)*	94 *(12)*	6 *(19)*	134 *(10)*	83 *(34)*	4 *(49)*	192 *(7)*	105 *(23)*
Amounts												
Potential	$466,298	$210,588	$287,389	$270,858	$333,694	$163,711	$18,964	$243,121	$22,409	$134,225	$18,927	$12,125
Collected	519,062	150,194	394,478	175,834	553,185	153,162	1,228	325,858	18,620	5,025	36,413	12,708
Over (Under) Utilized	52,764	-60,394	107,089	-95,024	219,491	-10,549	-17,736	82,737	-3,789	-129,200	17,486	583
Percent Distribution of Capacity												
State	3.5%	1.6%	2.2%	2.0%	2.5%	1.2%	0.1%	1.8%	0.2%	1.0%	0.1%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$26.02	$11.75	$16.03	$15.11	$18.62	$ 9.13	$ 1.06	$13.56	$ 1.25	$ 7.49	$ 1.06	$ 0.68
State Revenue	28.96	8.38	22.01	9.81	30.86	8.55	0.07	18.18	1.04	0.28	2.03	0.71
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.58	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

New York

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	90 *(38)*	90 *(29)*	105 *(14)*	16 *(45)*	76 *(42)*	115 *(11)*	7 *(44)*
Effort	174 *(2)*	171 *(2)*	175 *(2)*	251 *(2)*	186 *(2)*	115 *(18)*	0 *(32)*
Amounts							
Potential	$4,606,482	$2,274,152	$1,945,076	$43,268	$343,986	$173,465	$12,363
Collected	8,033,768	3,877,544	3,406,373	108,500	641,351	199,273	0
Over (Under) Utilized	3,427,286	1,603,392	1,461,297	65,232	297,365	25,808	-12,363
Percent Distribution of Capacity							
State	34.5%	17.0%	14.6%	0.3%	2.6%	1.3%	0.1%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$257.00	$126.88	$108.52	$ 2.41	$19.19	$ 9.68	$ 0.69
State Revenue	448.21	216.33	190.05	6.05	35.78	11.12	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

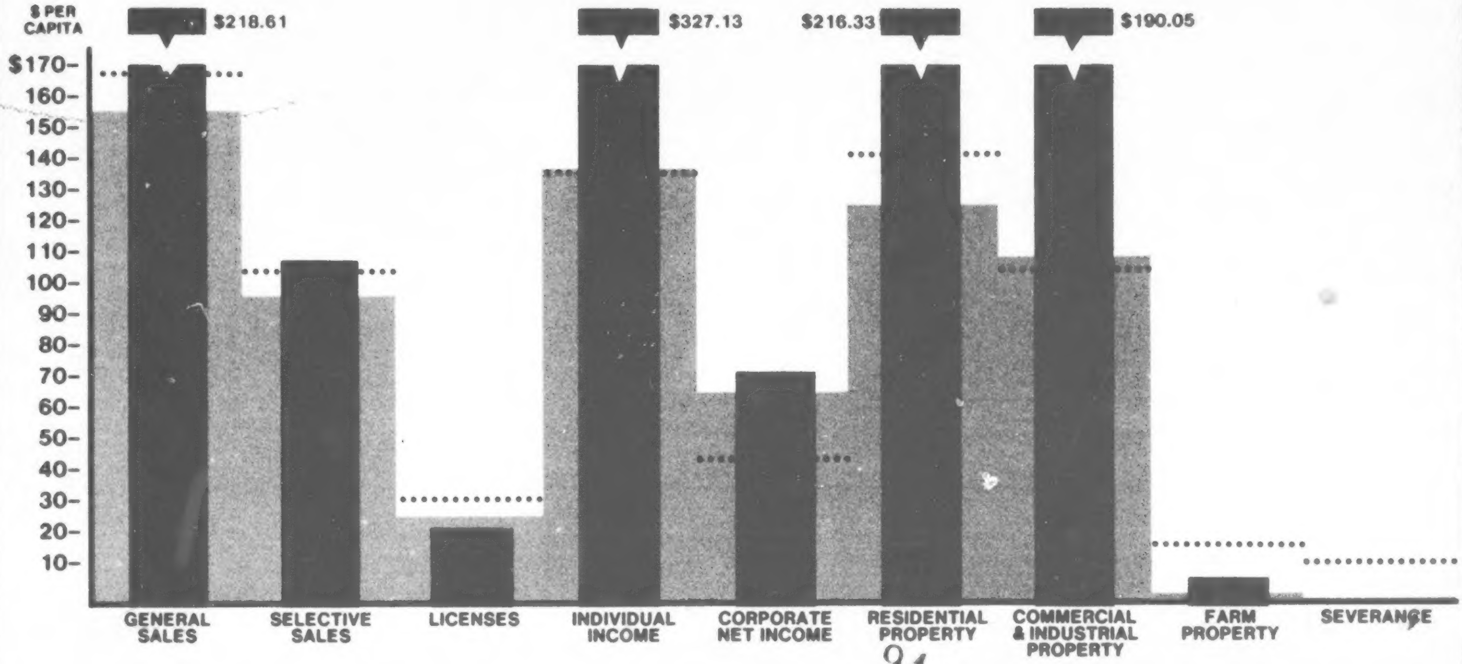


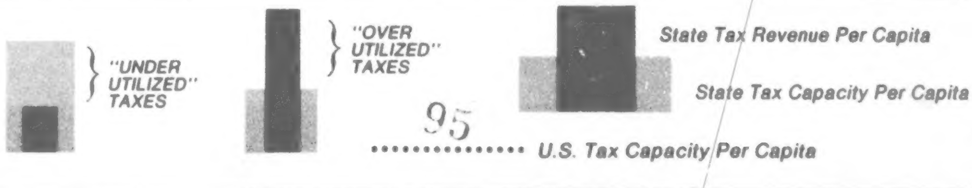
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	83 *(45)*	93 *(42)*	87 *(45)*	101 *(22)*	100 *(30)*	73 *(43)*	69 *(27)*
Effort	88 *(33)*	90 *(29)*	80 *(35)*	104 *(21)*	94 *(22)*	143 *(12)*	126 *(23)*
Amounts							
Potential	$3,599,268	$1,387,489	$811,355	$576,134	$166,247	$548,688	$162,678
Collected	3,162,884	1,247,055	649,910	597,145	157,002	782,092	204,291
Over (Under) Utilized	-436,384	-140,434	-161,445	21,011	-9,245	233,404	41,613
Percent Distribution of Capacity							
State	100.0%	38.5%	22.5%	16.0%	4.6%	15.2%	4.5%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$651.45	$251.13	$146.85	$104.28	$30.09	$99.31	$29.44
State Revenue	572.47	225.71	117.63	108.08	28.42	141.56	36.98
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	108 *(25)*	79 *(37)*	162 *(3)*	68 *(46)*	82 *(41)*	0 *(33)*	54 *(37)*	109 *(17)*	99 *(30)*	85 *(36)*	5 *(51)*	75 *(38)*
Effort	115 *(15)*	191 *(6)*	14 *(51)*	138 *(12)*	168 *(10)*	0 *(31)*	0 *(30)*	82 *(38)*	77 *(37)*	168 *(9)*	231 *(3)*	105 *(22)*
Amounts												
Potential	$251,888	$45,514	$150,301	$40,851	$85,912	$ 0	$1,668	$128,314	$8,720	$22,549	$232	$6,432
Collected	289,692	86,763	20,308	56,387	143,995	0	0	105,148	6,743	37,819	535	6,757
Over (Under) Utilized	37,804	41,249	-129,993	15,536	58,083	0	-1,668	-23,166	-1,977	15,270	303	325
Percent Distribution of Capacity												
State	7.0%	1.3%	4.2%	1.1%	2.4%	0.0%	0.0%	3.6%	0.2%	0.6%	0.0%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$45.59	$ 8.24	$27.20	$ 7.39	$15.55	$ 0.0	$ 0.30	$23.22	$ 1.58	$ 4.08	$ 0.04	$ 1.16
State Revenue	52.43	15.70	3.66	10.21	26.06	0.0	0.0	19.03	1.22	6.85	0.10	1.22
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

KEY


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita

North Carolina

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	83 *(44)*	78 *(36)*	85 *(31)*	72 *(32)*	107 *(19)*	62 *(44)*	11 *(41)*
Effort	57 *(42)*	55 *(42)*	57 *(42)*	61 *(40)*	60 *(42)*	129 *(12)*	0 *(32)*
Amounts							
Potential	$1,299,298	$606,738	$481,999	$59,882	$150,679	$28,723	$6,145
Collected	735,391	334,844	273,216	36,400	90,931	37,053	0
Over (Under) Utilized	-563,907	-271,894	-208,783	-23,482	-59,748	8,330	-6,145
Percent Distribution of Capacity							
State	36.1%	16.9%	13.4%	1.7%	4.2%	0.8%	0.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$235.17	$109.82	$87.24	$10.84	$27.27	$ 5.20	$ 1.11
State Revenue	133.10	60.61	49.45	6.59	16.46	6.71	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

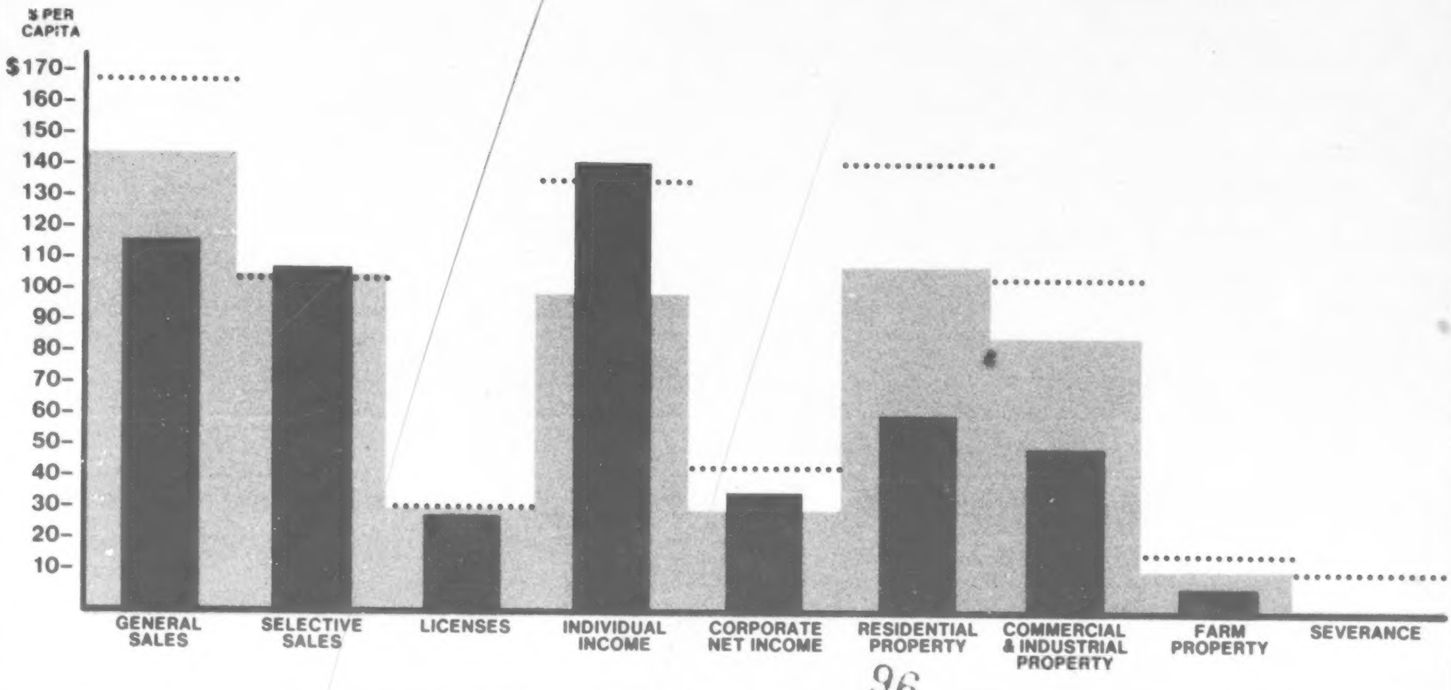
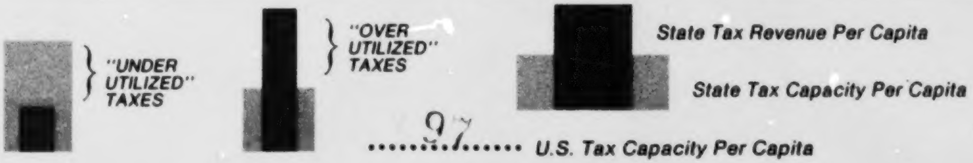


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	**94** *(32)*	104 *(18)*	110 *(12)*	95 *(37)*	130 *(5)*	77 *(41)*	60 *(36)*
Effort	**90** *(28)*	88 *(31)*	91 *(24)*	83 *(41)*	106 *(17)*	81 *(28)*	130 *(18)*
Amounts							
Potential	**$480,171**	$184,686	$120,583	$64,103	$25,439	$67,609	$16,821
Collected	**432,129**	163,193	110,224	52,969	26,926	55,037	21,800
Over (Under) Utilized	**-48,042**	-21,493	-10,359	-11,134	1,487	-12,572	4,979
Percent Distribution of Capacity							
State	**100.0%**	38.5%	25.1%	13.4%	5.3%	14.1%	3.5%
U.S.	**100.0%**	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	**$735.33**	$282.83	$184.66	$98.17	$38.96	$103.54	$25.76
State Revenue	**661.76**	249.91	168.80	81.12	41.23	84.28	33.38
U.S. Capacity	**781.68**	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	113 *(16)*	107 *(22)*	91 *(38)*	93 *(26)*	71 *(46)*	0 *(33)*	43 *(48)*	135 *(3)*	95 *(40)*	94 *(30)*	144 *(11)*	200 *(13)*
Effort	95 *(38)*	86 *(27)*	86 *(34)*	98 *(33)*	22 *(40)*	0 *(31)*	0 *(30)*	126 *(13)*	136 *(13)*	10 *(40)*	27 *(40)*	80 *(34)*
Amounts												
Potential	$31,282	$7,281	$9,957	$6,607	$8,819	$ 0	$15[illegible]	$18,694	$987	$2,967	$774	$2,017
Collected	29,777	6,243	8,570	6,459	1,920	0	0	23,467	1,340	296	212	1,611
Over (Under) Utilized	-1,505	-1,038	-1,387	-148	-6,899	0	-157	4,773	353	-2,671	-562	-406
Percent Distribution of Capacity												
State	6.5%	1.5%	2.1%	1.4%	1.8%	0.0%	0.0%	3.9%	0.2%	0.6%	0.2%	0.4%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$47.91	$11.15	$15.25	$10.12	$13.51	$ 0.0	$ 0.24	$28.63	$ 1.51	$ 4.54	$ 1.19	$ 3.09
State Revenue	45.60	9.56	13.12	9.89	2.94	0.0	0.0	35.94	2.05	0.45	0.32	2.47
U.S. Capacity	42.36	10.46	16.79	10.86	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita

KEY

North Dakota

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	92 *(32)*	56 *(50)*	57 *(50)*	737 *([illegible])*	53 *(48)*	124 *(10)*	119 *(14)*
Effort	85 *(26)*	75 *(32)*	77 *(32)*	97 *([illegible])*	82 *(32)*	53 *(41)*	198 *(4)*
Amounts							
Potential	$170,965	$51,515	$38,416	$72,308	$8,726	$6,851	$7,800
Collected	146,105	38,800	29,718	70,400	7,187	3,650	15,418
Over (Under) Utilized	-24,860	-12,715	-8,698	-1,908	-1,539	-3,201	7,618
Percent Distribution of Capacity							
State	35.6%	10.7%	8.0%	15.1%	1.8%	1.4%	1.6%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$261.81	$78.89	$58.83	$110.73	$13.36	$10.49	$11.94
State Revenue	223.74	59.42	45.51	107.81	11.01	5.59	23.61
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

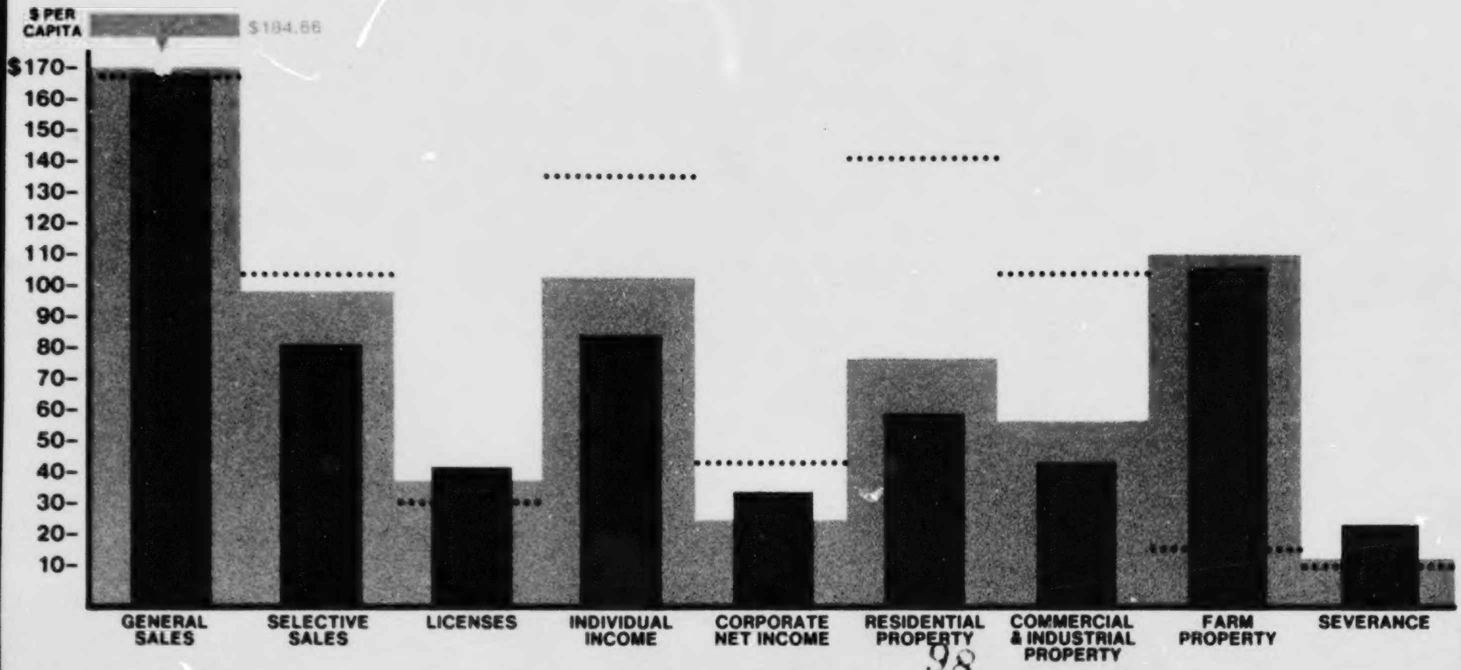
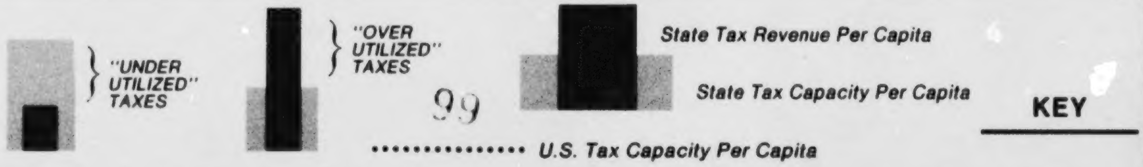


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	 General Sales	 Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	103 *(17)*	98 *(28)*	98 *(27)*	99 *(28)*	103 *(24)*	107 *(15)*	101 *(11)*
Effort	78 *(45)*	77 *(43)*	68 *(42)*	91 *(30)*	113 *(15)*	76 *(33)*	68 *(40)*
Amounts							
Potential	$8,624,009	$2,855,862	$1,760,769	$1,095,093	$331,726	$1,544,985	$463,157
Collected	6,756,882	2,200,915	1,203,309	997,606	374,775	1,168,378	315,481
Over (Under) Utilized	-1,867,127	-654,947	-557,460	-97,487	43,049	-376,607	-147,676
Percent Distribution of Capacity							
State	100.0%	33.1%	20.4%	12.7%	3.8%	17.9%	5.4%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$805.91	$266.88	$164.54	$102.34	$31.00	$144.38	$43.28
State Revenue	631.43	205.67	112.45	93.23	35.02	109.18	29.48
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	 Alcoholic Beverages	 Tobacco Products	 Insurance	 Public Utilities	 Parimutuel	 Amusement	LICENSES** Motor Vehicle	 Motor Veh. Operator	 Corporations	 Alcoholic Beverages	 Hunting & Fishing
Indexes												
Capacity	100 *(35)*	69 *(47)*	96 *(25)*	109 *(8)*	117 *(5)*	60 *(25)*	87 *(15)*	106 *(22)*	124 *(1)*	88 *(34)*	135 *(15)*	73 *(39)*
Effort	87 *(48)*	93 *(25)*	114 *(14)*	80 *(45)*	89 *(18)*	100 *(11)*	0 *(30)*	89 *(36)*	47 *(45)*	287 *(5)*	99 *(25)*	66 *(44)*
Amounts												
Potential	$453,955	$77,396	$172,405	$126,350	$238,345	$21,445	$5,197	$241,103	$21,247	$45,327	$11,892	$12,157
Collected	393,258	71,997	196,910	101,499	212,487	21,455	0	214,969	9,919	130,108	11,744	8,035
Over (Under) Utilized	-60,697	-5,399	24,505	-24,851	-25,858	10	-5,197	-26,134	-11,328	84,781	-148	-4,122
Percent Distribution of Capacity												
State	5.3%	0.9%	2.0%	1.5%	2.8%	0.2%	0.1%	2.8%	0.2%	0.5%	0.1%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$42.42	$ 7.23	$16.11	$11.81	$22.27	$ 2.00	$ 0.49	$22.53	$ 1.99	$ 4.24	$ 1.11	$ 1.14
State Revenue	36.75	6.73	18.40	9.48	19.86	2.00	0.0	20.09	0.93	12.16	1.10	0.75
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	109 *(13)*	104 *(22)*	120 *(7)*	79 *(28)*	108 *(18)*	90 *(27)*	39 *(29)*
Effort	81 *(28)*	78 *(28)*	80 *(28)*	101 *(20)*	86 *(28)*	31 *(45)*	9 *(24)*
Amounts							
Potential	$3,305,150	$1,557,729	$1,326,358	$127,324	$293,739	$81,093	$42,036
Collected	2,668,645	1,220,588	1,067,472	128,900	251,685	24,770	3,918
Over (Under) Utilized	-636,505	-337,141	-258,886	1,576	-42,054	-56,323	-38,118
Percent Distribution of Capacity							
State	38.3%	18.1%	15.4%	1.5%	3.4%	0.9%	0.5%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$308.86	$145.57	$123.95	$11.90	$27.45	$ 7.58	$ 3.93
State Revenue	249.38	114.06	99.75	12.05	23.52	2.31	0.37
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

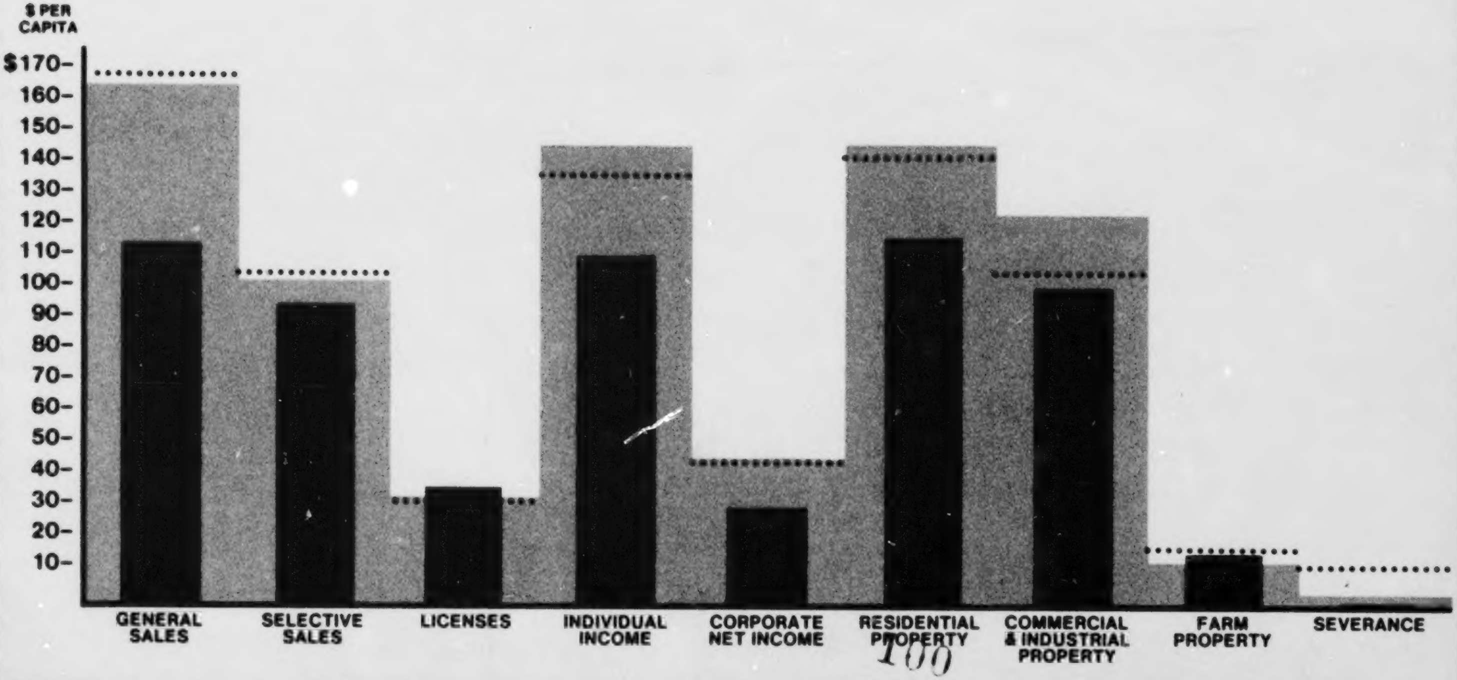


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	103 *(18)*	96 *(32)*	90 *(41)*	106 *(10)*	116 *(12)*	85 *(34)*	184 *(3)*
Effort	72 *(49)*	83 *(39)*	80 *(36)*	87 *(35)*	125 *(12)*	67 *(38)*	32 *(46)*
Amounts							
Potential	$2,260,106	$735,827	$426,824	$309,003	$98,280	$322,080	$221,050
Collected	1,617,975	610,536	341,259	269,277	122,369	216,833	70,635
Over (Under) Utilized	-642,131	-125,291	-85,565	-39,726	24,089	-105,247	-150,415
Percent Distribution of Capacity							
State	100.0%	32.6%	18.9%	13.7%	4.3%	14.3%	9.8%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$804.02	$261.77	$151.84	$109.93	$34.96	$114.58	$78.64
State Revenue	575.59	217.20	121.40	95.79	43.53	77.14	25.13
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*: Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES**: Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	126 *(5)*	81 *(35)*	104 *(17)*	77 *(39)*	115 *(6)*	0 *(33)*	4[illegible] *(44)*	124 *(7)*	104 *(16)*	90 *(33)*	25 *(47)*	151 *(20)*
Effort	82 *(49)*	143 *(14)*	106 *(17)*	163 *(8)*	35 *(32)*	0 *(31)*	0 *(30)*	130 *(12)*	145 *(9)*	98 *(11)*	173 *(9)*	88 *(31)*
Amounts												
Potential	$150,286	$23,809	$49,213	$23,468	$61,488	$ 0	$737	$74,332	$4,684	$12,128	$572	$6,564
Collected	123,826	33,948	51,960	38,263	21,280	0	0	96,953	6,807	11,850	992	5,767
Over (Under) Utilized	-26,462	10,139	2,747	14,795	-40,208	0	-737	22,621	2,123	-278	420	-797
Percent Distribution of Capacity												
State	6.6%	1.1%	2.2%	1.0%	2.7%	0.0%	0.0%	3.3%	0.2%	0.5%	0.0%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$53.46	$ 8.47	$17.51	$ 8.35	$21.87	$ 0.0	$ 0.26	$26.44	$ 1.67	$ 4.31	$ 0.20	$ 2.34
State Revenue	44.05	12.08	18.48	13.61	7.57	0.0	0.0	34.49	2.42	4.22	0.35	2.05
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Oklahoma

	PROPERTY Total					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	95 *(29)*	72 *(43)*	100 *(17)*	214 *(10)*	140 *(5)*	98 *(19)*	350 *(7)*
Effort	50 *(44)*	48 *(44)*	50 *(44)*	52 *(43)*	53 *(44)*	118 *(17)*	194 *(5)*
Amounts							
Potential	$761,180	$282,476	$288,598	$90,273	$99,833	$23,209	$98,480
Collected	378,800	136,421	143,157	46,500	52,722	27,451	191,351
Over (Under) Utilized	-382,380	-146,055	-145,441	-43,773	-47,111	4,242	92,871
Percent Distribution of Capacity							
State	33.7%	12.5%	12.8%	4.0%	4.4%	1.0%	4.4%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$270.79	$100.49	$102.67	$32.11	$35.52	$ 8.26	$35.03
State Revenue	134.76	48.53	50.93	16.54	18.76	9.77	68.07
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

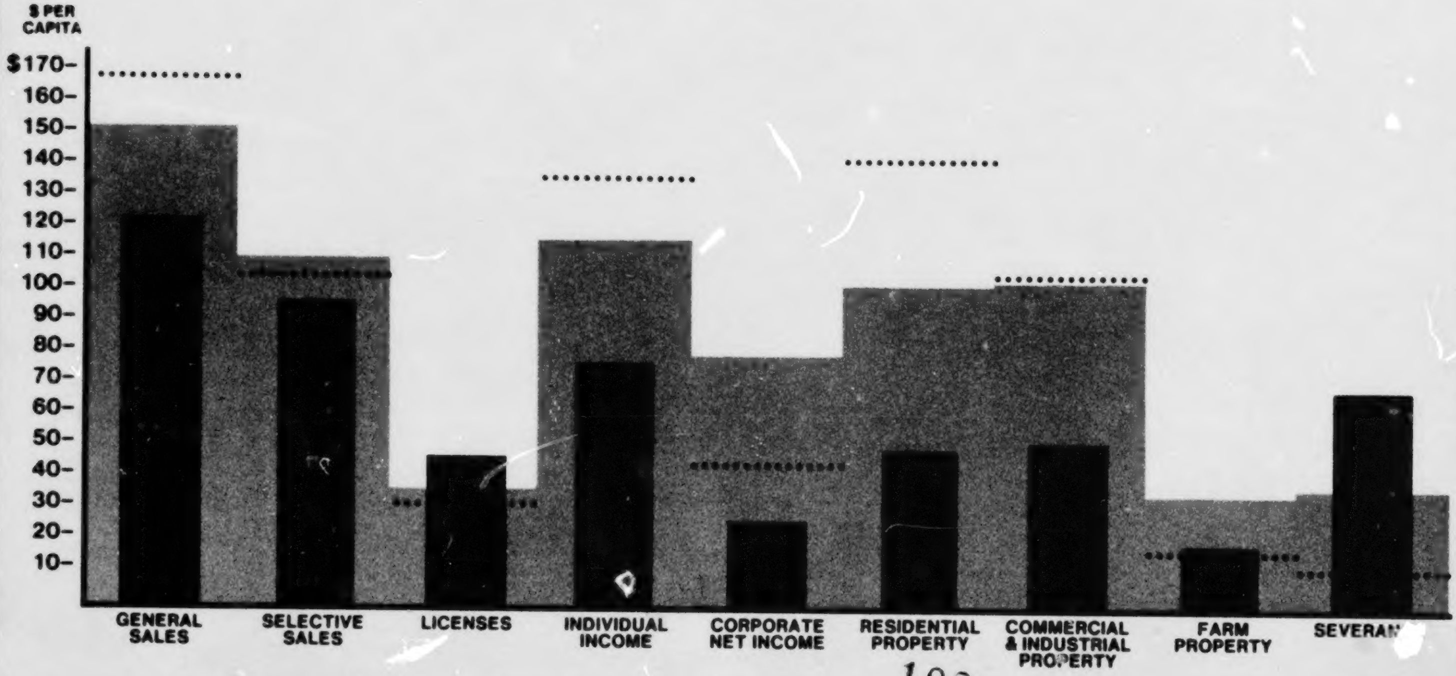
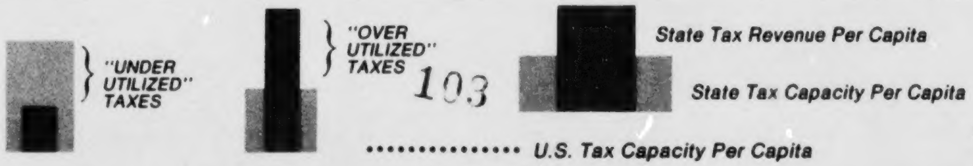


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	**102** *(21)*	110 *(8)*	111 *(8)*	107 *(8)*	116 *(13)*	106 *(16)*	71 *(26)*
Effort	**95** *(22)*	25 *(51)*	0 *(48)*	67 *(51)*	125 *(11)*	164 *(8)*	127 *(22)*
Amounts							
Potential	**$1,889,183**	$706,213	$443,401	$262,812	$82,946	$341,646	$72,015
Collected	**1,803,189**	175,856	0	175,856	103,445	561,895	91,104
Over (Under) Utilized	**-85,994**	-530,357	-443,401	-86,956	20,499	220,249	19,089
Percent Distribution of Capacity							
State	**100.0%**	37.4%	23.5%	13.9%	4.4%	18.1%	3.8%
U.S.	**100.0%**	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	**$795.11**	$297.23	$186.62	$110.61	$34.91	$143.79	$30.31
State Revenue	**758.92**	74.01	0.0	74.01	43.54	236.49	38.34
U.S. Capacity	**781.68**	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*: Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES**: Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	115 *(12)*	92 *(31)*	115 *(10)*	127 *(3)*	86 *(37)*	75 *(24)*	63 *(30)*	113 *(14)*	116 *(6)*	108 *(17)*	47 *(42)*	220 *(10)*
Effort	80 *(50)*	26 *(49)*	69 *(42)*	75 *(46)*	43 *(27)*	77 *(21)*	0 *(30)*	140 *(8)*	193 *(3)*	16 *(30)*	111 *(22)*	148 *(8)*
Amounts												
Potential	$115,590	$22,950	$45,895	$32,720	$38,872	$5,951	$834	$57,242	$4,383	$12,327	$909	$8,085
Collected	92,381	5,965	31,817	24,597	16,535	4,561	0	79,959	8,447	2,031	1,008	12,000
Over (Under) Utilized	-23,209	-16,985	-14,078	-8,123	-22,337	-1,390	-834	22,717	4,064	-10,296	99	3,915
Percent Distribution of Capacity												
State	6.1%	1.2%	2.4%	1.7%	2.1%	0.3%	0.0%	3.0%	0.2%	0.7%	0.0%	0.4%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$48.65	$ 9.66	$19.32	$13.77	$16.36	$ 2.50	$ 0.35	$24.09	$ 1.84	$ 5.19	$ 0.38	$ 3.40
State Revenue	38.88	2.51	13.39	10.35	6.96	1.92	0.0	33.65	3.56	0.85	0.42	5.05
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.32	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita

KEY

Oregon

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	99 *(24)*	104 *(20)*	95 *(20)*	101 *(22)*	83 *(36)*	75 *(37)*	14 *(38)*
Effort	126 *(10)*	123 *(12)*	126 *(12)*	132 *(14)*	135 *(12)*	189 *(1)*	112 *(11)*
Amounts							
Potential	$668,007	$348,294	$233,767	$36,057	$49,889	$15,076	$3,280
Collected	838,764	428,582	295,453	47,600	67,129	28,445	3,680
Over (Under) Utilized	170,757	80,288	61,686	11,543	17,240	13,369	400
Percent Distribution of Capacity							
State	35.4%	18.4%	12.4%	1.9%	2.6%	0.8%	0.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$281.15	$146.59	$98.39	$15.18	$21.00	$ 6.35	$ 1.38
State Revenue	353.01	180.38	124.35	20.03	28.25	11.97	1.55
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

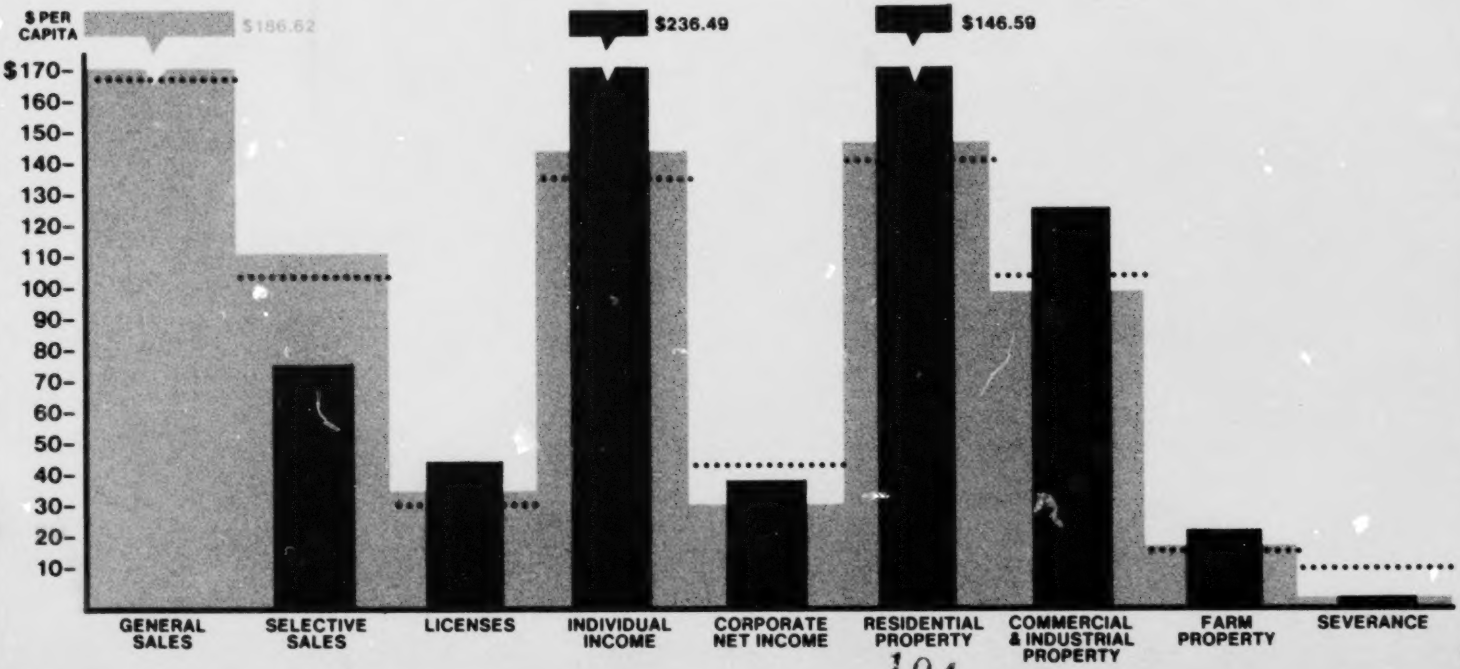
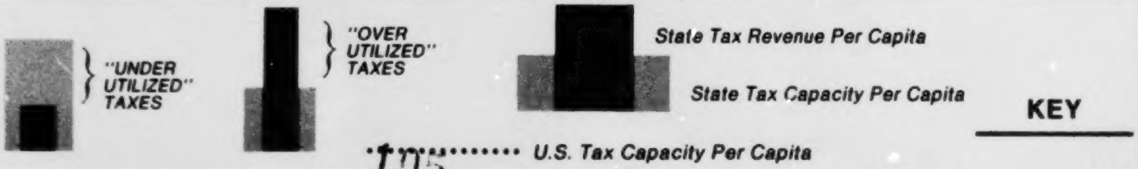


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	**98** *(28)*	93 *(35)*	95 *(35)*	92 *(44)*	98 *(36)*	98 *(23)*	97 *(14)*
Effort	**94** *(24)*	94 *(25)*	82 *(34)*	115 *(13)*	157 *(3)*	124 *(16)*	137 *(15)*
Amounts							
Potential	**$9,032,457**	$2,986,286	$1,870,553	$1,115,733	$348,340	$1,561,330	$486,899
Collected	**8,471,665**	2,804,933	1,524,515	1,280,418	548,571	1,935,371	665,993
Over (Under) Utilized	**-560,792**	-181,353	-346,038	164,685	200,231	374,041	179,094
Percent Distribution of Capacity							
State	**100.0%**	33.1%	20.7%	12.4%	3.9%	17.3%	5.4%
U.S.	**100.0%**	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	**$766.44**	$253.40	$158.72	$94.67	$29.56	$132.48	$41.32
State Revenue	**718.85**	238.01	129.36	108.65	46.55	164.22	56.51
U.S. Capacity	**781.68**	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	87 *(45)*	72 *(44)*	91 *(36)*	99 *(18)*	111 *(10)*	81 *(22)*	60 *(33)*	103 *(27)*	93 *(44)*	72 *(46)*	141 *(13)*	96 *(35)*
Effort	115 *(17)*	120 *(17)*	137 *(8)*	94 *(36)*	113 *(17)*	81 *(19)*	2 *(23)*	103 *(22)*	209 *(2)*	522 *(2)*	65 *(30)*	126 *(13)*
Amounts												
Potential	$435,556	$86,605	$180,449	$126,926	$248,383	$31,886	$3,928	$258,776	$17,551	$40,893	$13,647	$17,473
Collected	499,053	106,360	247,966	119,374	281,708	25,878	79	267,797	36,638	213,268	8,884	21,984
Over (Under) Utilized	63,497	17,755	67,517	-7,552	33,325	-6,008	-3,849	9,021	19,087	172,375	-4,763	4,511
Percent Distribution of Capacity												
State	4.8%	1.0%	2.0%	1.4%	2.7%	0.4%	0.0%	2.9%	0.2%	0.5%	0.2%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$36.96	$ 7.52	$15.31	$10.77	$21.06	$ 2.71	$ 0.33	$21.96	$ 1.49	$ 3.47	$ 1.16	$ 1.48
State Revenue	42.35	9.03	21.04	10.13	23.90	2.20	0.01	22.72	3.11	18.10	0.75	1.87
U.S. Capacity	42.38	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Pennsylvania

	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	104 *(17)*	102 *(24)*	113 *(12)*	37 *(42)*	119 *(12)*	84 *(29)*	76 *(17)*
Effort	68 *(38)*	66 *(38)*	68 *(38)*	106 *(18)*	72 *(38)*	175 *(2)*	0 *(32)*
Amounts							
Potential	$3,476,054	$1,682,639	$1,371,360	$65,729	$356,326	$83,555	$89,993
Collected	2,370,323	1,111,982	930,844	70,000	257,497	146,474	0
Over (Under) Utilized	-1,105,731	-570,657	-440,516	4,271	-98,829	62,919	-89,993
Percent Distribution of Capacity							
State	38.5%	18.6%	15.2%	0.7%	3.9%	0.9%	1.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$294.96	$142.78	$116.36	$ 5.58	$30.24	$ 7.09	$ 7.64
State Revenue	201.13	94.36	78.99	5.94	21.85	12.43	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

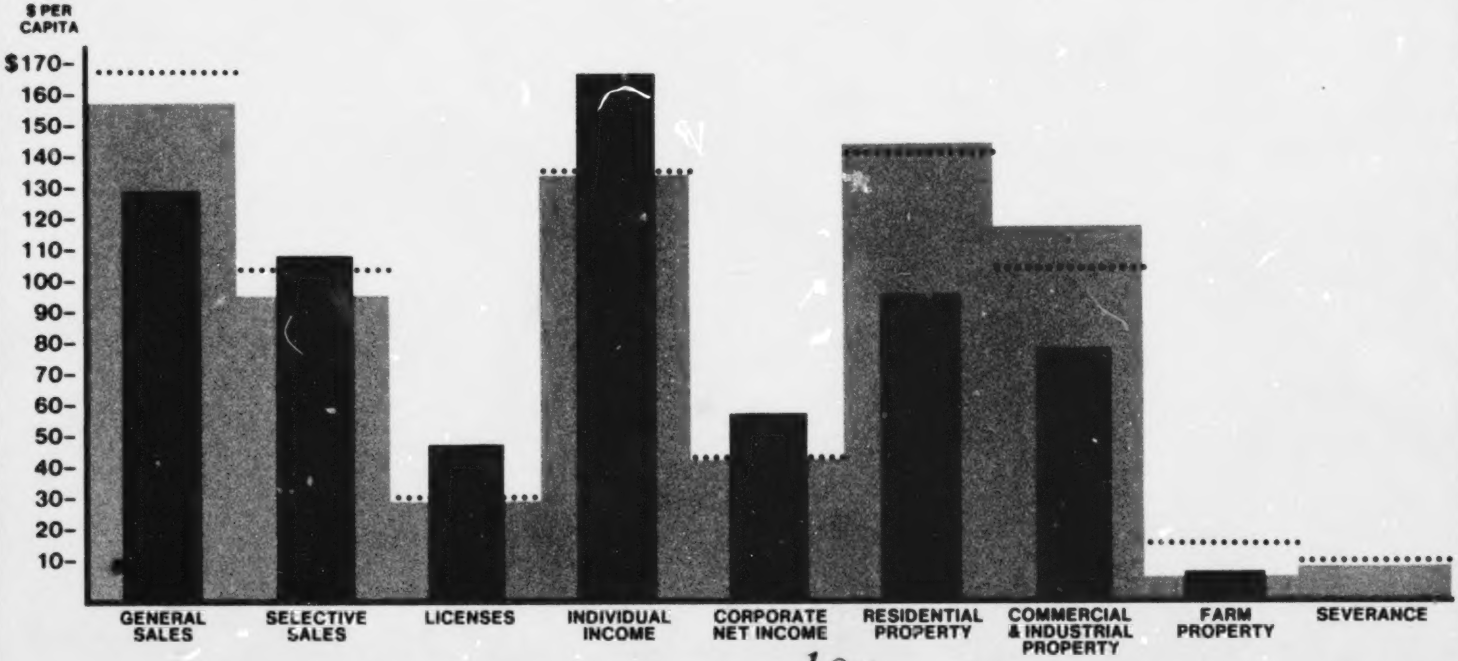
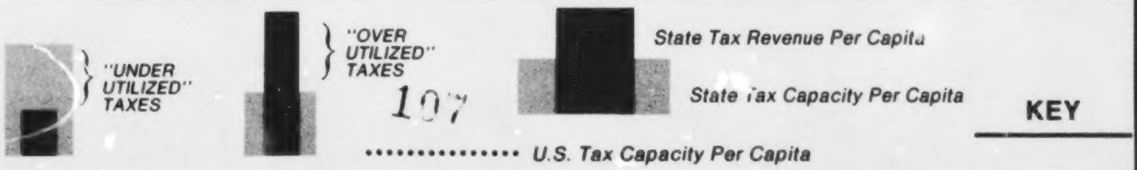


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	87 *(41)*	93 *(40)*	93 *(37)*	93 *(43)*	114 *(15)*	88 *(31)*	69 *(28)*
Effort	114 *(7)*	108 *(17)*	98 *(20)*	126 *(8)*	65 *(46)*	93 *(24)*	149 *(12)*
Amounts							
Potential	$639,441	$235,318	$145,401	$89,917	$31,992	$111,305	$27,408
Collected	728,774	254,778	141,770	113,008	20,707	103,784	40,842
Over (Under) Utilized	89,333	19,460	-3,631	23,091	-11,285	-7,521	13,434
Percent Distribution of Capacity							
State	100.0%	36.8%	22.7%	14.1%	5.0%	17.4%	4.3%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$683.89	$251.68	$155.51	$96.17	$34.22	$119.04	$29.31
State Revenue	779.44	272.49	151.63	120.86	22.15	111.00	43.68
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	78 *(48)*	109 *(19)*	111 *(12)*	99 *(19)*	94 *(25)*	125 *(14)*	58 *(35)*	109 *(18)*	101 *(26)*	163 *(2)*	160 *(9)*	25 *(48)*
Effort	132 *(3)*	68 *(34)*	140 *(7)*	98 *(32)*	174 *(8)*	44 *(27)*	7 *(18)*	79 *(39)*	141 *(10)*	15 *(32)*	8 *(44)*	79 *(35)*
Amounts												
Potential	$30,863	$10,625	$17,469	$10,049	$16,705	$3,904	$302	$21,584	$1,499	$7,324	$1,229	$356
Collected	40,737	7,180	24,393	9,831	29,124	1,722	21	17,075	2,116	1,131	102	283
Over (Under) Utilized	9,874	-3,445	6,924	-218	12,419	-2,182	-281	-4,509	617	-6,193	-1,127	-73
Percent Distribution of Capacity												
State	4.8%	1.7%	2.7%	1.6%	2.6%	0.6%	0.0%	3.4%	0.2%	1.1%	0.2%	0.1%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$33.01	$11.36	$18.68	$10.75	$17.87	$ 4.18	$ 0.32	$23.08	$ 1.60	$ 7.83	$ 1.31	$ 0.38
State Revenue	43.57	7.68	26.09	10.51	31.15	1.84	0.02	18.26	2.26	1.21	0.11	0.30
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Rhode Island

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	85 *(42)*	105 *(19)*	79 *(36)*	6 *(50)*	49 *(49)*	93 *(24)*	2 *(49)*
Effort	133 *(5)*	131 *(6)*	134 *(6)*	199 *(8)*	143 *(6)*	122 *(16)*	0 *(32)*
Amounts							
Potential	$225,915	$137,849	$75,727	$806	$11,533	$7,346	$157
Collected	299,699	180,041	101,587	1,600	16,471	8,964	0
Over (Under) Utilized	73,784	42,192	25,860	794	4,938	1,618	-157
Percent Distribution of Capacity							
State	35.3%	21.6%	11.8%	0.1%	1.8%	1.1%	0.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$241.62	$147.43	$80.99	$ 0.86	$12.33	$ 7.86	$ 0.17
State Revenue	320.53	192.56	108.65	1.71	17.62	9.59	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

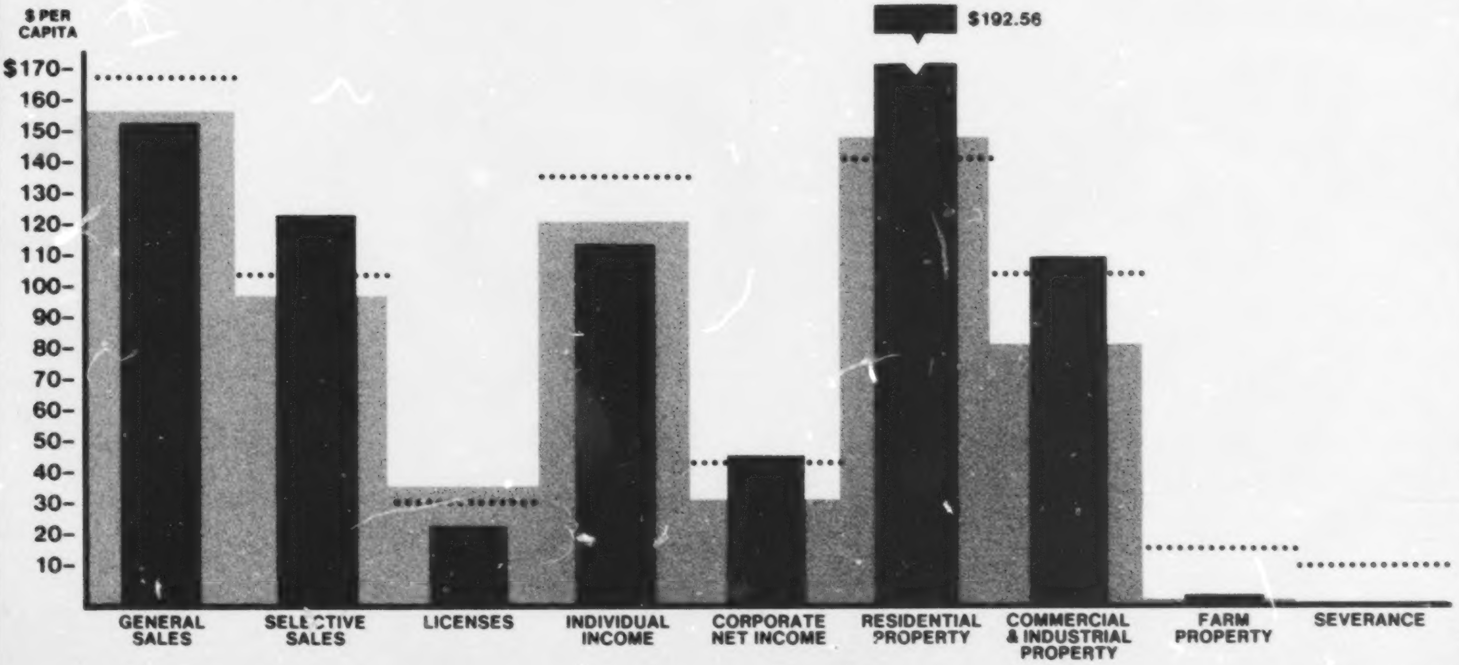
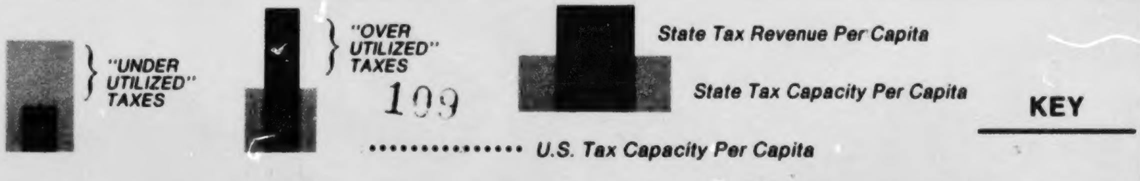


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	77 *(50)*	86 *(50)*	80 *(51)*	97 *(34)*	92 *(45)*	68 *(47)*	50 *(48)*
Effort	87 *(34)*	104 *(18)*	108 *(18)*	99 *(26)*	52 *(49)*	109 *(21)*	173 *(6)*
Amounts							
Potential	$1,738,851	$673,400	$384,199	$289,201	$79,517	$265,934	$61,656
Collected	1,519,734	701,328	415,277	286,051	41,503	290,393	106,601
Over (Under) Utilized	-219,117	27,928	31,078	-3,150	-38,014	24,459	44,945
Percent Distribution of Capacity							
State	100.0%	38.7%	22.1%	16.6%	4.6%	15.3%	3.5%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$604.61	$234.14	$133.59	$100.56	$27.65	$92.47	$21.44
State Revenue	528.42	243.86	144.39	99.46	14.43	100.97	37.07
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	111 *(21)*	105 *(24)*	103 *(20)*	75 *(40)*	89 *(33)*	0 *(33)*	44 *(47)*	96 *(36)*	95 *(39)*	74 *(45)*	65 *(36)*	107 *(32)*
Effort	104 *(30)*	234 *(3)*	48 *(47)*	119 *(23)*	34 *(33)*	0 *(31)*	491 *(3)*	50 *(48)*	57 *(41)*	37 *(19)*	153 *(16)*	76 *(36)*
Amounts												
Potential	$135,025	$31,710	$49,492	$23,364	$48,909	$ 0	$701	$58,695	$4,350	$10,183	$1,532	$4,757
Collected	140,497	74,078	23,575	27,698	16,758	0	3,445	29,220	2,498	3,807	2,345	3,633
Over (Under) Utilized	5,472	42,368	-25,917	4,334	-32,151	0	2,744	-29,475	-1,852	-6,376	813	-1,124
Percent Distribution of Capacity												
State	7.8%	1.8%	2.8%	1.3%	2.8%	0.0%	0.0%	3.4%	0.3%	0.6%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$46.95	$11.03	$17.21	$ 8.12	$17.01	$ 0.0	$ 0.24	$20.41	$ 1.51	$ 3.54	$ 0.53	$ 1.65
State Revenue	48.85	25.78	8.20	9.63	5.83	0.0	1.20	10.16	0.87	1.32	0.82	1.26
U.S. Capacity	42.38	10.46	18.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

South Carolina

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	78 *(46)*	73 *(41)*	77 *(39)*	63 *(34)*	122 *(10)*	56 *(45)*	14 *(37)*
Effort	58 *(41)*	57 *(41)*	58 *(41)*	46 *(44)*	62 *(41)*	79 *(30)*	0 *(32)*
Amounts							
Potential	$640,554	$295,012	$229,096	$27,374	$89,072	$13,666	$4,124
Collected	369,124	167,510	133,609	12,700	55,305	10,785	0
Over (Under) Utilized	-271,430	-127,502	-95,487	-14,674	-33,767	-2,881	-4,124
Percent Distribution of Capacity							
State	36.8%	17.0%	13.2%	1.6%	5.1%	0.8%	0.2%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$222.72	$102.58	$79.66	$ 9.52	$30.97	$ 4.75	$ 1.43
State Revenue	128.35	58.24	46.46	4.42	19.23	3.75	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

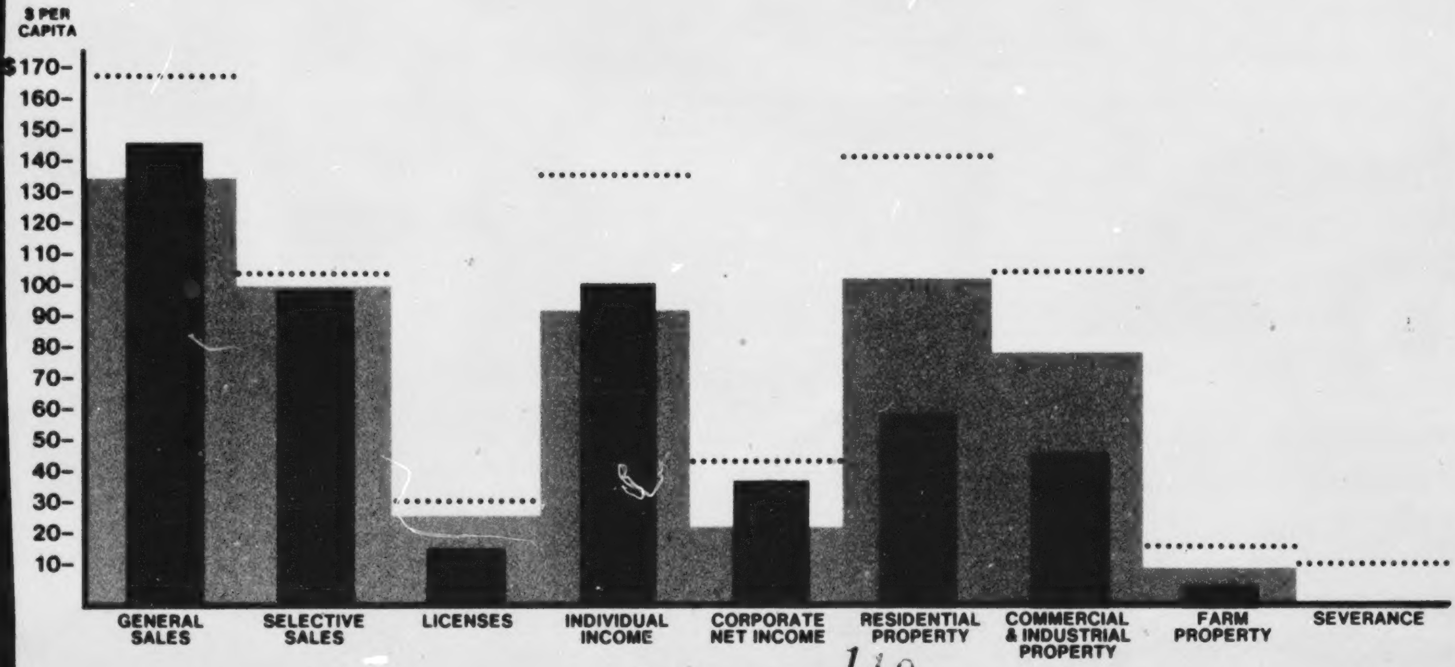
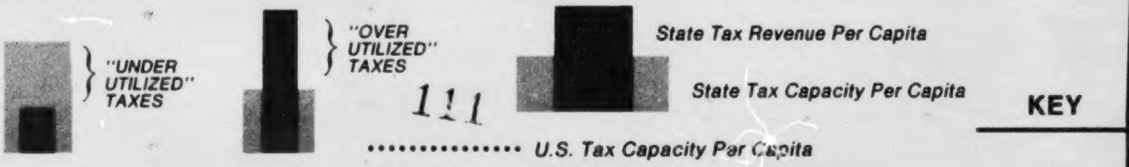


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	87 *(43)*	106 *(15)*	111 *(11)*	99 *(29)*	122 *(7)*	65 *(49)*	35 *(51)*
Effort	89 *(31)*	88 *(32)*	87 *(30)*	89 *(33)*	89 *(28)*	0 *(46)*	25 *(47)*
Amounts							
Potential	$467,419	$198,267	$127,877	$70,390	$25,326	$60,267	$10,209
Collected	416,485	173,848	111,376	62,472	22,565	0	2,504
Over (Under) Utilized	-50,934	-24,419	-16,501	-7,918	-2,761	-60,267	-7,705
Percent Distribution of Capacity							
State	100.0%	42.4%	27.4%	15.1%	5.4%	12.9%	2.2%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$678.40	$287.76	$185.60	$102.16	$36.76	$87.47	$14.82
State Revenue	604.48	252.32	161.65	90.67	32.75	0.0	3.63
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	122 *(7)*	101 *(26)*	87 *(47)*	87 *(34)*	64 *(48)*	96 *(21)*	69 *(25)*	123 *(9)*	107 *(13)*	91 *(32)*	167 *(8)*	203 *(12)*
Effort	101 *(32)*	96 *(24)*	90 *(32)*	120 *(21)*	5 *(48)*	93 *(13)*	0 *(30)*	104 *(21)*	84 *(33)*	9 *(42)*	13 *(42)*	114 *(17)*
Amounts												
Potential	$35,740	$7,252	$10,045	$6,519	$8,374	$2,194	$266	$18,036	$1,175	$3,011	$944	$2,160
Collected	36,196	6,967	9,027	7,829	403	2,050	0	18,737	987	261	125	2,455
Over (Under) Utilized	456	-285	-1,018	1,310	-7,971	-144	-266	701	-188	-2,750	-819	295
Percent Distribution of Capacity												
State	7.6%	1.6%	2.1%	1.4%	1.8%	0.5%	0.1%	3.9%	0.3%	0.6%	0.2%	0.5%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$51.87	$10.53	$14.58	$ 9.46	$12.15	$ 3.18	$ 0.39	$26.18	$ 1.71	$ 4.37	$ 1.37	$ 3.13
State Revenue	52.53	10.11	13.10	11.36	0.58	2.98	0.0	27.19	1.43	0.38	0.18	3.56
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

South Dakota

	PROPERTY						
	Total	**Residential**	**Commercial & Industrial**	**Farm**	**Public Utilities**	**DEATH AND GIFT**	**SEVERANCE**
Indexes							
Capacity	84 *(43)*	58 *(48)*	51 *(51)*	573 *(3)*	70 *(45)*	113 *(12)*	44 *(27)*
Effort	129 *(6)*	128 *(8)*	131 *(8)*	127 *(15)*	140 *(8)*	86 *(28)*	18 *(22)*
Amounts							
Potential	$163,752	$56,127	$36,039	$59,324	$12,262	$6,560	$3,038
Collected	211,400	71,797	47,351	75,100	17,152	5,632	536
Over (Under) Utilized	47,648	15,670	11,312	15,776	4,890	-928	-2,502
Percent Distribution of Capacity							
State	35.0%	12.0%	7.7%	12.7%	2.6%	1.4%	0.6%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$237.67	$81.46	$52.31	$86.10	$17.80	$ 9.52	$ 4.41
State Revenue	306.82	104.20	68.72	109.00	24.89	8.17	0.78
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

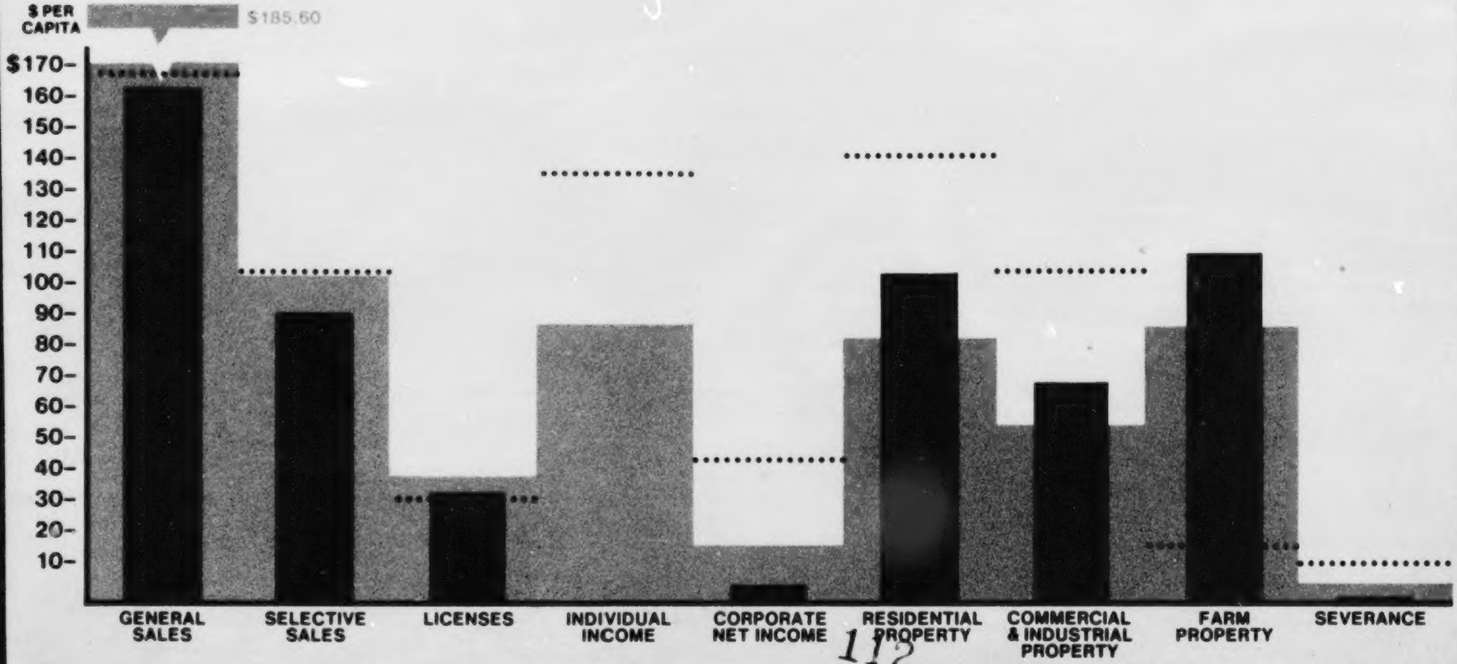
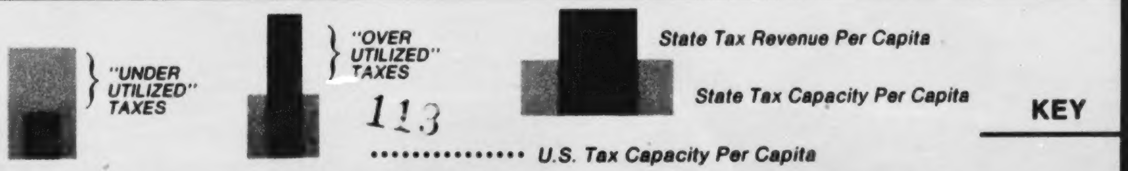


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	83 *(46)*	93 *(36)*	98 *(28)*	87 *(49)*	97 *(40)*	77 *(39)*	62 *(33)*
Effort	83 *(36)*	122 *(8)*	132 *(11)*	103 *(23)*	125 *(10)*	5 *(45)*	137 *(14)*
Amounts							
Potential	$2,773,501	$1,088,879	$703,702	$385,177	$125,346	$450,238	$113,758
Collected	2,311,205	1,324,096	929,194	394,902	157,202	22,385	156,042
Over (Under) Utilized	-462,296	235,217	225,492	9,725	31,856	-427,853	42,284
Percent Distribution of Capacity							
State	100.0%	39.3%	25.4%	13.9%	4.5%	16.2%	4.1%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$645.15	$253.29	$163.69	$89.60	$29.16	$104.73	$26.46
State Revenue	537.61	308.00	216.14	91.86	36.57	5.21	36.30
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS* Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES** Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	115 *(11)*	67 *(48)*	92 *(33)*	85 *(36)*	46 *(50)*	0 *(33)*	70 *(24)*	104 *(24)*	95 *(41)*	66 *(49)*	23 *(49)*	135 *(24)*
Effort	92 *(42)*	256 *(2)*	102 *(19)*	113 *(26)*	32 *(36)*	0 *(31)*	14 *(15)*	114 *(16)*	98 *(27)*	249 *(7)*	112 *(21)*	76 *(37)*
Amounts												
Potential	$209,504	$30,074	$66,517	$39,900	$37,490	$ 0	$1,692	$95,404	$6,488	$13,652	$806	$8,996
Collected	192,830	77,033	67,881	44,934	11,979	0	245	109,142	6,347	33,969	901	6,843
Over (Under) Utilized	-16,674	46,959	1,364	5,034	-25,511	0	-1,447	13,738	-141	20,317	95	-2,153
Percent Distribution of Capacity												
State	7.6%	1.1%	2.4%	1.4%	1.4%	0.0%	0.1%	3.4%	0.2%	0.5%	0.0%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$46.73	$ 7.00	$15.47	$ 9.28	$ 8.72	$ 0.0	$ 0.39	$22.19	$ 1.51	$ 3.18	$ 0.19	$ 2.09
State Revenue	44.86	17.92	15.79	10.45	2.79	0.0	0.06	25.39	1.48	7.90	0.21	1.59
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Tennessee

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	78 *(47)*	78 *(35)*	85 *(30)*	83 *(26)*	44 *(50)*	92 *(25)*	29 *(31)*
Effort	64 *(39)*	63 *(40)*	64 *(40)*	69 *(36)*	69 *(40)*	125 *(13)*	16 *(23)*
Amounts							
Potential	$949,388	$472,186	$375,478	$53,847	$47,877	$33,333	$12,559
Collected	607,800	296,115	241,853	37,000	32,832	41,628	2,052
Over (Under) Utilized	-341,588	-176,071	-133,625	-16,847	-15,045	8,295	-10,507
Percent Distribution of Capacity							
State	34.2%	17.0%	13.5%	1.9%	1.7%	1.2%	0.5%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$220.84	$109.84	$87.34	$12.53	$11.14	$ 7.75	$ 2.92
State Revenue	141.38	68.88	56.26	8.61	7.64	9.68	0.48
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

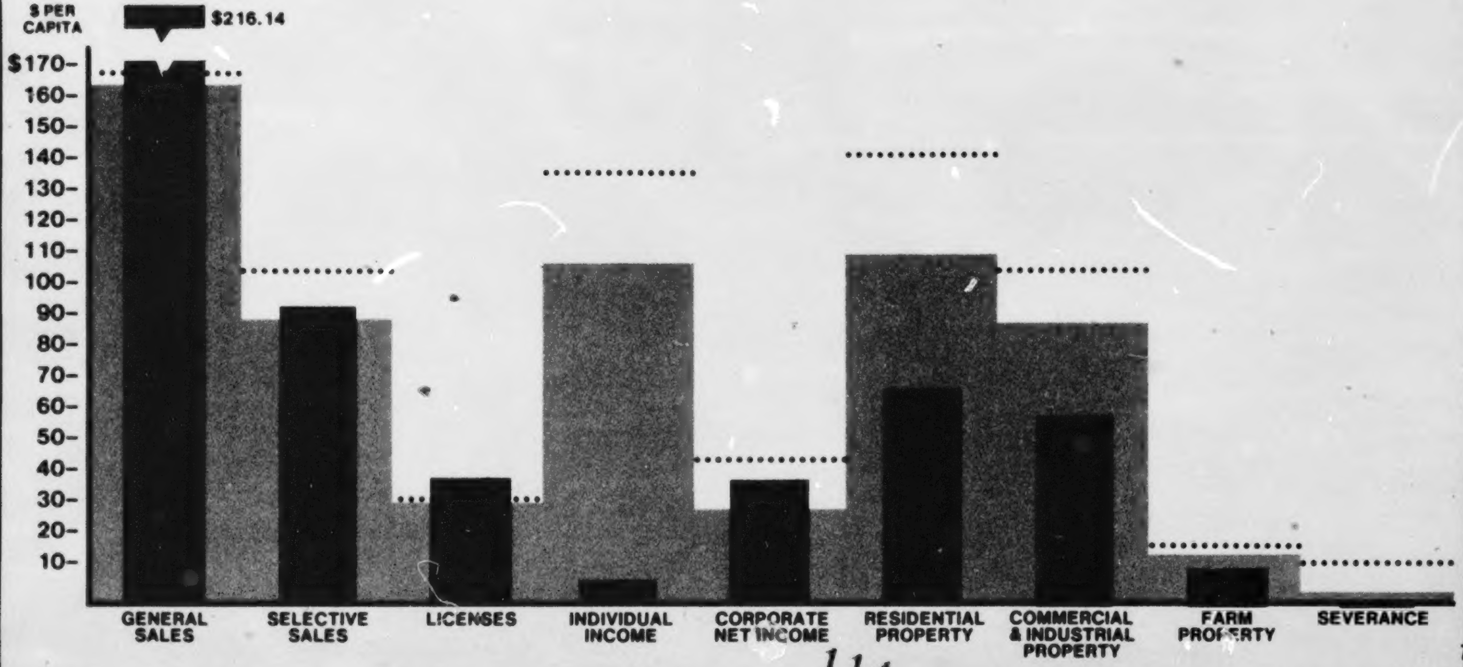
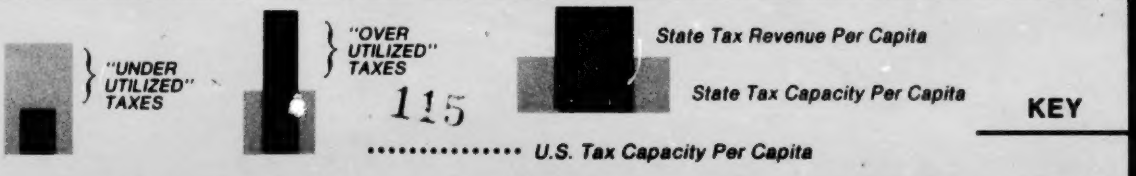


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	113 *(6)*	107 *(13)*	105 *(17)*	110 *(6)*	102 *(27)*	107 *(13)*	181 *(4)*
Effort	68 *(50)*	87 *(37)*	89 *(27)*	84 *(39)*	144 *(5)*	0 *(46)*	0 *(48)*
Amounts							
Potential	$11,342,752	$3,718,822	$2,255,842	$1,462,980	$393,222	$1,864,335	$992,488
Collected	7,747,714	3,223,030	1,997,029	1,226,001	565,882	0	0
Over (Under) Utilized	-3,595,038	-495,792	-258,813	-236,979	172,660	-1,864,335	-992,488
Percent Distribution of Capacity							
State	100.0%	32.8%	19.9%	12.9%	3.5%	16.4%	8.7%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$884.08	$289.85	$175.83	$114.03	$30.65	$145.31	$77.36
State Revenue	603.87	251.21	155.65	95.56	44.11	0.0	0.0
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	129 *(4)*	75 *(40)*	91 *(35)*	97 *(21)*	134 *(3)*	0 *(33)*	65 *(28)*	110 *(15)*	100 *(28)*	73 *(44)*	51 *(39)*	93 *(36)*
Effort	64 *(51)*	151 *(10)*	146 *(4)*	94 *(38)*	66 *(23)*	0 *(31)*	1 *(25)*	95 *(29)*	102 *(25)*	490 *(3)*	165 *(12)*	72 *(40)*
Amounts												
Potential	$698,879	$100,056	$196,512	$135,805	$327,050	$ 0	$4,678	$300,609	$20,466	$48,261	$5,417	$18,469
Collected	444,118	151,432	287,549	127,359	215,474	0	69	286,161	20,882	236,612	8,929	13,298
Over (Under) Utilized	-254,761	51,376	91,037	-8,446	-111,576	0	-4,609	-14,448	416	188,351	3,512	-5,171
Percent Distribution of Capacity												
State	6.2%	0.9%	1.7%	1.2%	2.9%	0.0%	0.0%	2.7%	0.2%	0.4%	0.0%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$54.47	$ 7.80	$15.32	$10.58	$25.49	$ 0.0	$ 0.36	$23.43	$ 1.60	$ 3.76	$ 0.42	$ 1.44
State Revenue	34.62	11.80	22.41	9.93	16.79	0.0	0.01	22.30	1.83	18.44	0.70	1.04
U.S. Capacity	42.38	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	102 *(21)*	75 *(38)*	124 *(5)*	140 *(17)*	137 *(8)*	101 *(16)*	437 *(6)*
Effort	81 *(29)*	79 *(27)*	81 *(27)*	72 *(32)*	87 *(27)*	61 *(36)*	161 *(8)*
Amounts							
Potential	$3,702,530	$1,348,029	$1,639,054	$269,098	$446,349	$109,477	$561,878
Collected	2,984,953	1,069,219	1,335,301	193,300	387,133	66,568	907,281
Over (Under) Utilized	-717,577	-278,810	-303,753	-75,796	-59,216	-42,909	345,403
Percent Distribution of Capacity							
State	32.6%	11.9%	14.5%	2.4%	3.9%	1.0%	5.0%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$288.58	$105.07	$127.75	$20.97	$34.79	$ 8.53	$43.79
State Revenue	232.65	83.34	104.08	15.07	30.17	5.19	70.72
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

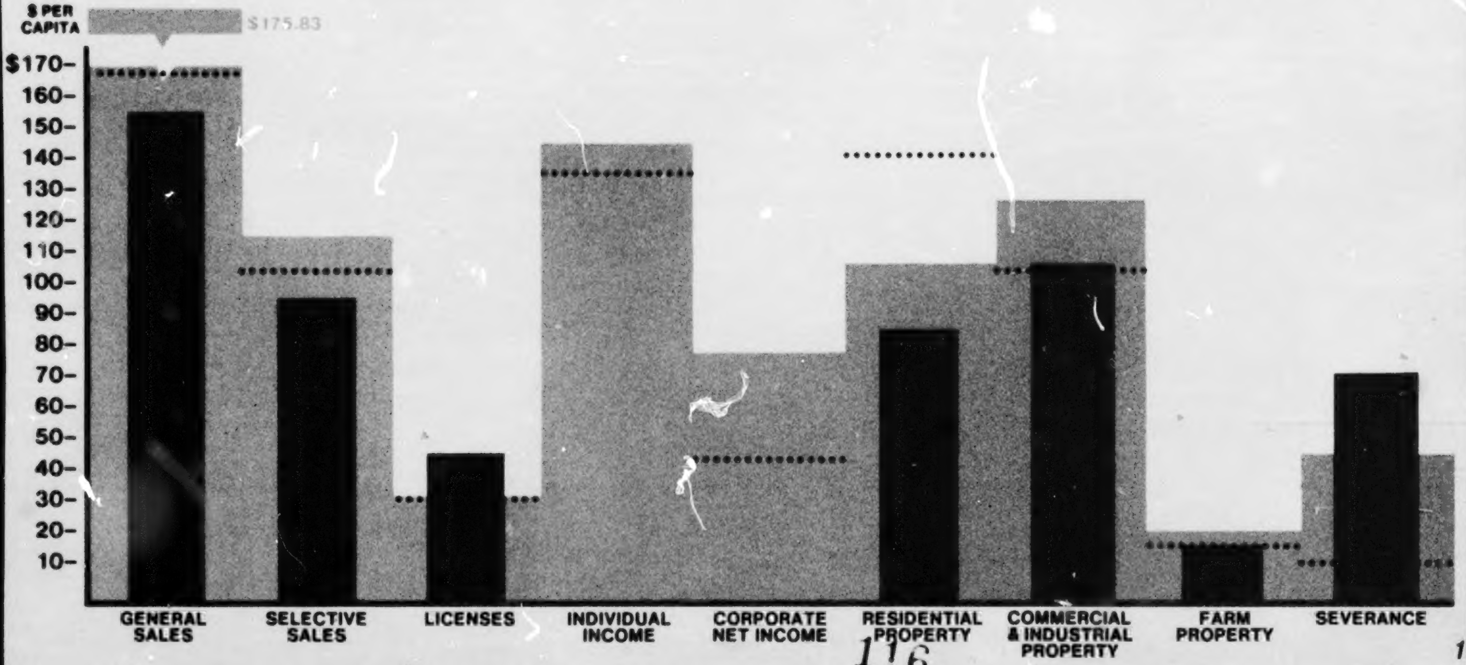
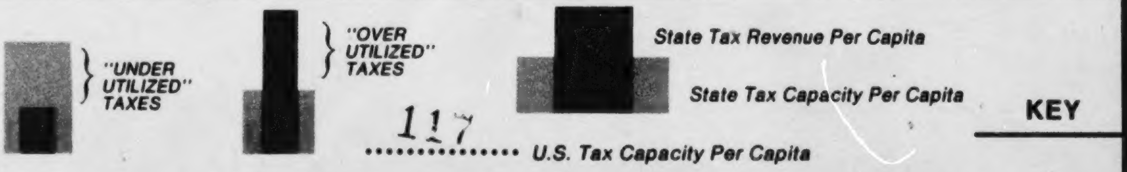


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	89 *(39)*	89 *(48)*	92 *(39)*	84 *(50)*	115 *(14)*	77 *(40)*	67 *(29)*
Effort	92 *(25)*	115 *(13)*	136 *(10)*	78 *(45)*	52 *(48)*	119 *(18)*	69 *(39)*
Amounts							
Potential	$884,613	$305,915	$196,030	$109,885	$43,764	$132,565	$35,988
Collected	815,133	352,875	266,919	85,956	22,932	158,268	24,866
Over (Under) Utilized	-69,480	46,960	70,889	-23,929	-20,832	25,703	-11,122
Percent Distribution of Capacity							
State	100.0%	34.6%	22.2%	12.4%	4.9%	15.0%	4.1%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$697.64	$241.26	$154.60	$86.66	$34.51	$104.55	$28.38
State Revenue	642.85	278.29	210.50	67.79	18.09	124.82	19.61
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	109 *(23)*	51 *(51)*	56 *(51)*	78 *(37)*	86 *(36)*	0 *(33)*	84 *(16)*	110 *(16)*	95 *(38)*	106 *(20)*	23 *(48)*	281 *(5)*
Effort	93 *(41)*	79 *(26)*	63 *(44)*	110 *(27)*	30 *(37)*	0 *(31)*	0 *(30)*	52 *(46)*	80 *(36)*	0 *(51)*	40 *(34)*	109 *(19)*
Amounts												
Potential	$58,632	$6,809	$12,275	$10,822	$20,755	$ 0	$592	$29,636	$1,926	$6,458	$242	$5,502
Collected	54,671	5,377	7,680	11,901	6,327	0	0	15,288	1,548	0	98	5,998
Over (Under) Utilized	-3,961	-1,432	-4,595	1,079	-14,428	0	-592	-14,348	-378	-6,458	-144	496
Percent Distribution of Capacity												
State	6.6%	0.8%	1.4%	1.2%	2.3%	0.0%	0.1%	3.4%	0.2%	0.7%	0.0%	0.6%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$46.24	$ 5.37	$ 9.68	$ 8.53	$16.37	$ 0.0	$ 0.47	$23.37	$ 1.52	$ 5.09	$ 0.19	$ 4.34
State Revenue	43.12	4.24	6.06	9.39	4.99	0.0	0.0	12.06	1.22	0.0	0.08	4.73
U.S. Capacity	42.36	10.46	16.79	10.86	19.07	3.33	0.56	21.25	1.60	4.81	0.62	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Utah

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	92 *(34)*	96 *(26)*	86 *(29)*	107 *(21)*	82 *(38)*	42 *(49)*	253 *(10)*
Effort	73 *(36)*	73 *(34)*	74 *(34)*	65 *(38)*	79 *(34)*	124 *(14)*	28 *(19)*
Amounts							
Potential	$329,813	$170,623	$112,403	$20,377	$26,410	$4,477	$32,091
Collected	241,697	123,732	83,722	13,300	20,943	5,564	8,931
Over (Under) Utilized	-88,116	-46,891	-28,681	-7,077	-5,467	1,087	-23,160
Percent Distribution of Capacity							
State	37.3%	19.3%	12.7%	2.3%	3.0%	0.5%	3.6%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$260.10	$134.56	$88.65	$16.07	$20.83	$ 3.53	$25.31
State Revenue	190.61	97.58	66.03	10.49	16.52	4.39	7.04
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

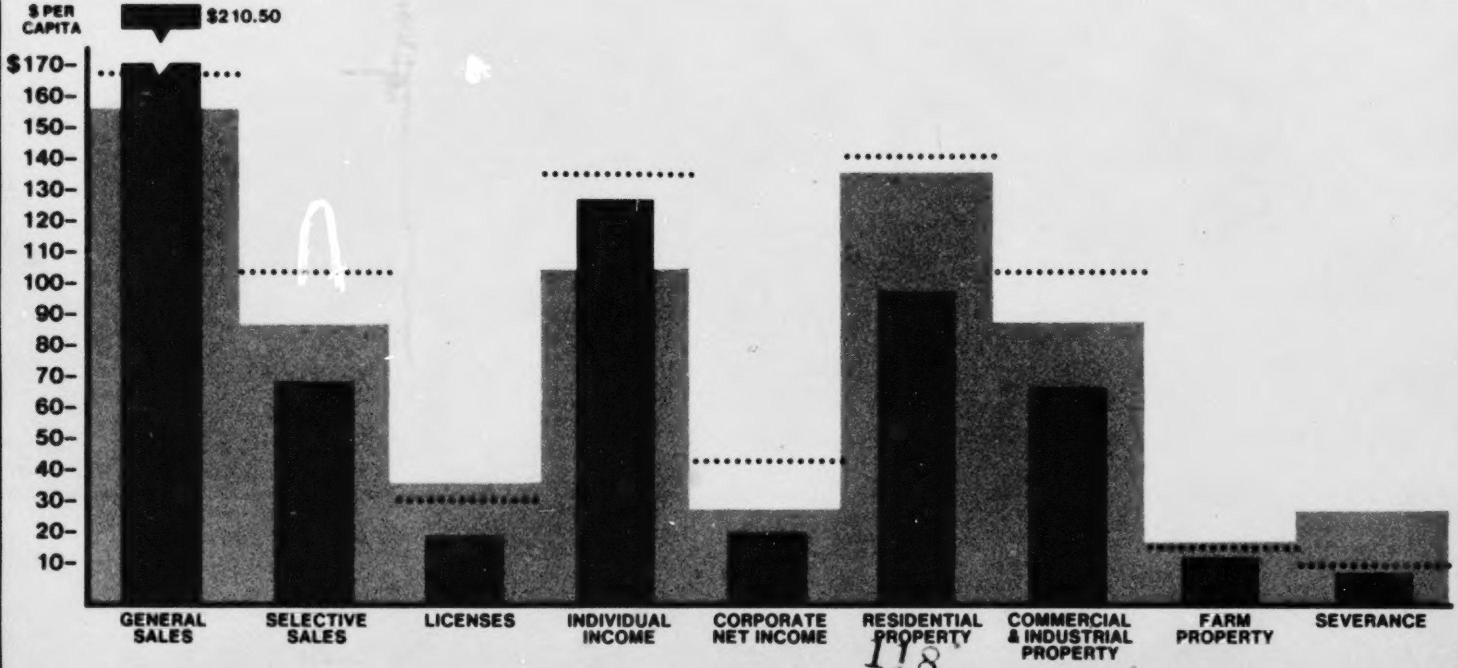


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	**91** *(37)*	108 *(12)*	109 *(14)*	106 *(11)*	117 *(11)*	69 *(46)*	44 *(50)*
Effort	**106** *(14)*	66 *(46)*	37 *(47)*	114 *(14)*	124 *(13)*	157 *(10)*	184 *(3)*
Amounts							
Potential	**$344,617**	$141,176	$88,093	$53,083	$16,958	$44,761	$9,165
Collected	**363,583**	92,906	32,497	60,409	21,111	70,334	16,900
Over (Under) Utilized	**18,966**	-48,270	-55,596	7,326	4,153	25,573	7,735
Percent Distribution of Capacity							
State	**100.0%**	41.0%	25.6%	15.4%	4.9%	13.0%	2.7%
U.S.	**100.0%**	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	**$713.49**	$292.29	$182.39	$109.90	$35.11	$92.67	$18.98
State Revenue	**752.76**	192.35	67.28	125.07	43.71	145.62	34.99
U.S. Capacity	**781.68**	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	108 *(24)*	148 *(5)*	126 *(6)*	89 *(32)*	71 *(44)*	98 *(20)*	135 *(7)*	101 *(31)*	108 *(12)*	127 *(11)*	176 *(4)*	278 *(6)*
Effort	105 *(29)*	163 *(8)*	94 *(26)*	95 *(34)*	136 *(14)*	124 *(4)*	0 *(30)*	158 *(6)*	185 *(4)*	5 *(48)*	61 *(31)*	123 *(14)*
Amounts												
Potential	$22,175	$7,481	$10,210	$4,701	$6,582	$1,571	$363	$10,393	$829	$2,958	$701	$2,077
Collected	23,210	12,211	9,600	4,486	8,954	1,948	0	16,443	1,533	144	428	2,563
Over (Under) Utilized	1,035	4,730	-610	-215	2,372	377	-363	6,050	704	-2,814	-273	486
Percent Distribution of Capacity												
State	6.4%	2.2%	3.0%	1.4%	1.9%	0.5%	0.1%	3.0%	0.2%	0.9%	0.2%	0.6%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$45.91	$15.49	$21.14	$ 9.73	$13.63	$ 3.25	$ 0.75	$21.52	$ 1.72	$ 6.12	$ 1.45	$ 4.30
State Revenue	48.05	25.28	19.88	9.29	18.54	4.03	0.0	34.04	3.17	0.30	0.89	5.31
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

Vermont

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	93 *(31)*	116 *(11)*	66 *(48)*	90 *(25)*	79 *(40)*	91 *(26)*	22 *(35)*
Effort	125 *(12)*	120 *(13)*	123 *(13)*	183 *(9)*	131 *(13)*	70 *(32)*	0 *(32)*
Amounts							
Potential	$127,786	$78,771	$32,809	$6,546	$9,660	$3,693	$1,078
Collected	159,737	94,588	40,465	12,000	12,684	2,595	0
Over (Under) Utilized	31,951	15,817	7,656	5,454	3,024	-1,098	-1,078
Percent Distribution of Capacity							
State	37.1%	22.9%	9.5%	1.9%	2.8%	1.1%	0.3%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$264.57	$163.09	$67.93	$13.55	$20.00	$ 7.65	$ 2.23
State Revenue	330.72	195.83	83.78	24.84	26.26	5.37	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

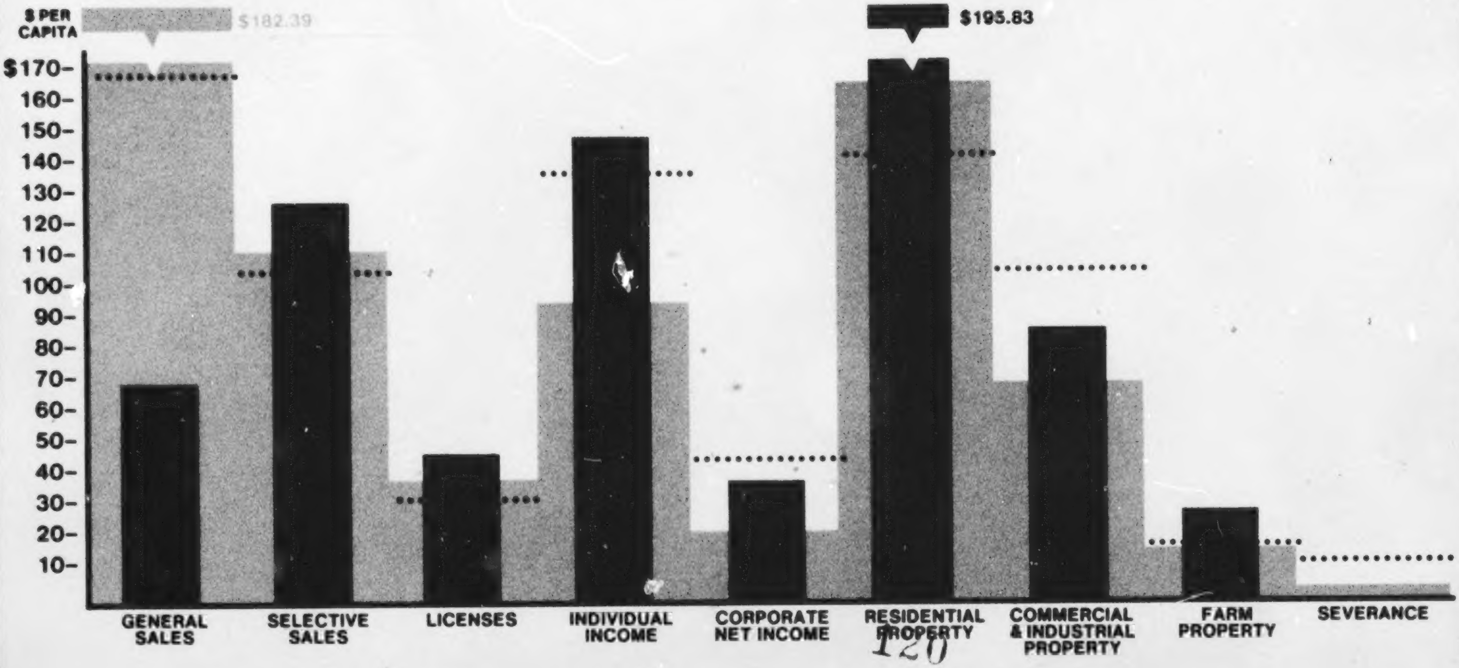
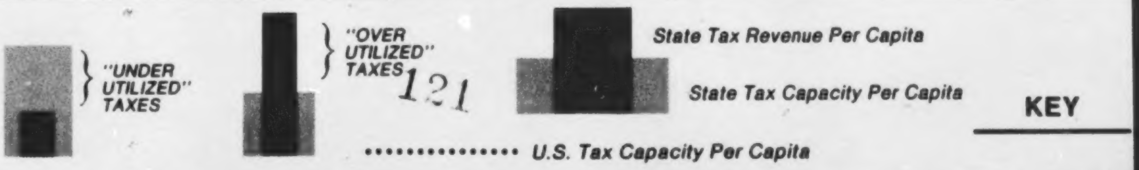


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**90** *(38)*	91 *(46)*	88 *(42)*	95 *(38)*	90 *(48)*	101 *(19)*	57 *(41)*
Effort	**88** *(32)*	94 *(26)*	75 *(39)*	122 *(10)*	106 *(16)*	102 *(22)*	129 *(20)*
Amounts							
Potential	**$3,630,513**	$1,264,266	$760,346	$503,920	$138,488	$699,522	$123,803
Collected	**3,212,011**	1,185,425	572,230	613,195	146,944	714,086	159,152
Over (Under) Utilized	**-418,502**	-78,841	-188,116	109,275	8,456	14,564	35,349
Percent Distribution of Capacity							
State	**100.0%**	34.8%	20.9%	13.9%	3.8%	19.3%	3.4%
U.S.	**100.0%**	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	**$707.01**	$246.21	$148.07	$98.13	$26.97	$136.23	$24.11
State Revenue	**625.51**	230.85	111.44	119.41	28.62	139.06	30.99
U.S. Capacity	**781.68**	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	104 *(28)*	86 *(34)*	117 *(7)*	70 *(43)*	91 *(30)*	0 *(33)*	53 *(38)*	94 *(40)*	100 *(29)*	79 *(42)*	22 *(50)*	86 *(37)*
Effort	117 *(11)*	139 *(15)*	31 *(49)*	152 *(10)*	217 *(4)*	0 *(31)*	6 *(20)*	121 *(14)*	112 *(20)*	28 *(25)*	166 *(11)*	93 *(26)*
Amounts												
Potential	$227,208	$46,110	$100,542	$39,309	$89,240	$ 0	$1,511	$102,987	$8,187	$19,526	$922	$6,866
Collected	265,149	63,974	31,120	59,569	193,297	0	86	124,283	9,201	5,560	1,527	6,378
Over (Under) Utilized	37,941	17,864	89,422	20,260	104,057	0	-1,425	21,296	1,014	-13,966	605	-493
Percent Distribution of Capacity												
State	6.3%	1.3%	2.8%	1.1%	2.5%	0.0%	0.0%	2.8%	0.2%	0.5%	0.0%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.25	$ 8.98	$19.58	$ 7.66	$17.38	$ 0.0	$ 0.29	$20.06	$ 1.59	$ 3.80	$ 0.18	$ 1.34
State Revenue	51.64	12.46	6.06	11.60	37.64	0.0	0.02	24.20	1.79	1.08	0.30	1.24
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Virginia

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	92 *(33)*	105 *(18)*	80 *(34)*	59 *(35)*	84 *(35)*	81 *(33)*	62 *(21)*
Effort	73 *(35)*	72 *(36)*	74 *(36)*	70 *(34)*	79 *(36)*	68 *(33)*	2 *(28)*
Amounts							
Potential	$1,337,445	$760,512	$421,644	$45,432	$109,857	$35,267	$31,722
Collected	981,741	549,864	313,122	31,900	86,855	23,958	705
Over (Under) Utilized	-355,704	-210,648	-108,522	-13,532	-23,002	-11,309	-31,017
Percent Distribution of Capacity							
State	36.8%	20.9%	11.6%	1.3%	3.0%	1.0%	0.9%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$260.46	$148.10	$82.11	$ 8.85	$21.39	$ 6.87	$ 6.18
State Revenue	191.19	107.08	60.98	6.21	16.91	4.67	0.14
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

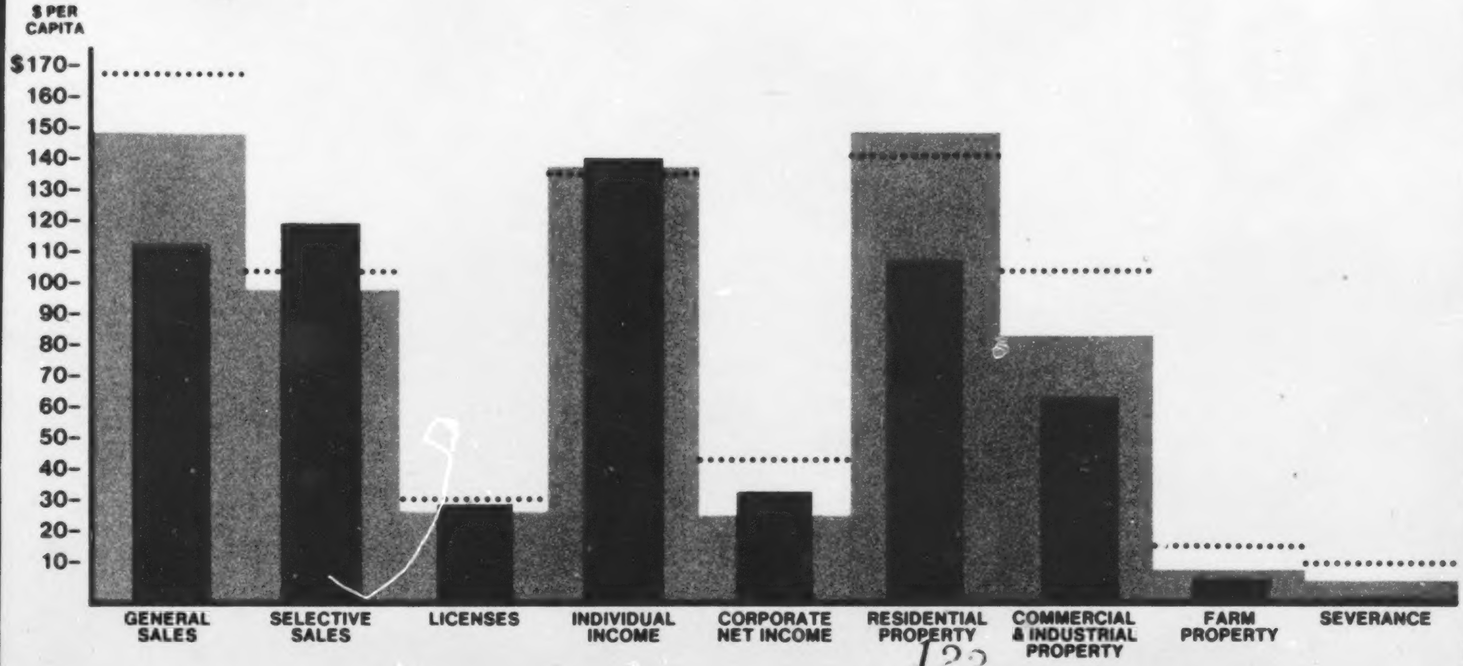
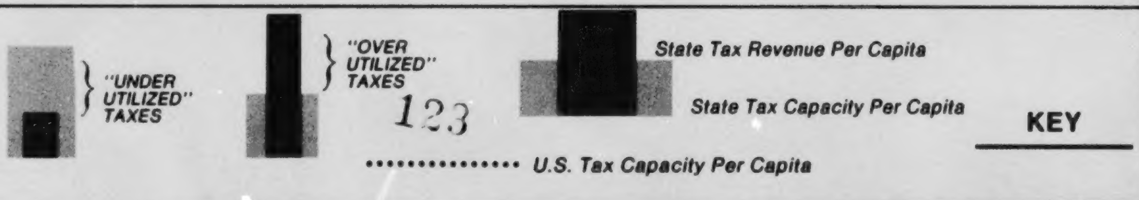


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	**99** *(24)*	97 *(30)*	103 *(20)*	89 *(47)*	113 *(17)*	115 *(11)*	63 *(31)*
Effort	**98** *(18)*	181 *(1)*	204 *(1)*	139 *(4)*	82 *(38)*	0 *(46)*	0 *(48)*
Amounts							
Potential	**$2,837,171**	$965,757	$629,391	$336,366	$123,664	$568,221	$98,426
Collected	**2,772,467**	1,750,990	1,284,872	466,118	101,295	0	0
Over (Under) Utilized	**-64,704**	785,233	655,481	129,752	-22,369	-568,221	-98,426
Percent Distribution of Capacity							
State	**100.0%**	34.0%	22.2%	11.9%	4.4%	20.0%	3.5%
U.S.	**100.0%**	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	**$775.61**	$264.01	$172.06	$91.95	$33.81	$155.34	$26.91
State Revenue	**757.92**	478.67	351.25	127.42	27.69	0.0	0.0
U.S. Capacity	**781.66**	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	101 *(33)*	107 *(21)*	74 *(49)*	95 *(24)*	67 *(47)*	59 *(26)*	72 *(22)*	119 *(11)*	100 *(27)*	96 *(26)*	51 *(40)*	116 *(29)*
Effort	115 *(16)*	167 *(7)*	131 *(11)*	82 *(44)*	260 *(1)*	77 *(20)*	2 *(22)*	78 *(41)*	171 *(5)*	22 *(27)*	206 *(5)*	184 *(4)*
Amounts												
Potential	$156,864	$40,854	$45,451	$37,700	$46,776	$7,246	$1,475	$92,758	$5,844	$16,985	$1,527	$6,550
Collected	180,357	68,052	59,518	30,781	121,810	5,567	33	72,380	9,999	3,695	3,149	12,072
Over (Under) Utilized	23,493	27,198	14,067	-6,919	75,034	-1,679	-1,442	-20,378	4,155	-13,290	1,622	5,522
Percent Distribution of Capacity												
State	5.5%	1.4%	1.6%	1.3%	1.6%	0.3%	0.1%	3.3%	0.2%	0.6%	0.1%	0.2%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$42.88	$11.17	$12.43	$10.31	$12.79	$ 1.98	$ 0.40	$25.36	$ 1.60	$ 4.64	$ 0.42	$ 1.79
State Revenue	49.30	18.60	16.27	8.41	33.30	1.52	0.01	19.79	2.73	1.01	0.86	3.30
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

	PROPERTY													
	Total		Residential		Commercial & Industrial		Farm		Public Utilities		DEATH AND GIFT		SEVERANCE	
Indexes														
Capacity	101	*(22)*	111	*(15)*	97	*(19)*	97	*(23)*	61	*(47)*	96	*(21)*	15	*(36)*
Effort	80	*(30)*	78	*(29)*	80	*(29)*	99	*(21)*	85	*(29)*	161	*(5)*	644	*(1)*
Amounts														
Potential	$1,046,004		$570,386		$365,033		$53,457		$57,128		$29,622		$5,477	
Collected	837,095		443,725		291,673		53,100		48,597		47,822		35,265	
Over (Under) Utilized	-208,909		-126,661		-73,360		-357		-8,531		18,200		29,788	
Percent Distribution of Capacity														
State	36.9%		20.1%		12.9%		1.9%		2.0%		1.0%		0.2%	
U.S.	36.3%		18.0%		13.2%		1.9%		3.2%		1.1%		1.3%	
Amounts per Capita														
State Capacity	$285.95		$155.93		$99.79		$14.61		$15.62		$ 8.10		$ 1.50	
State Revenue	228.84		121.30		79.74		14.52		13.29		13.07		9.64	
U.S. Capacity	284.03		140.48		103.12		15.03		25.40		8.43		10.02	

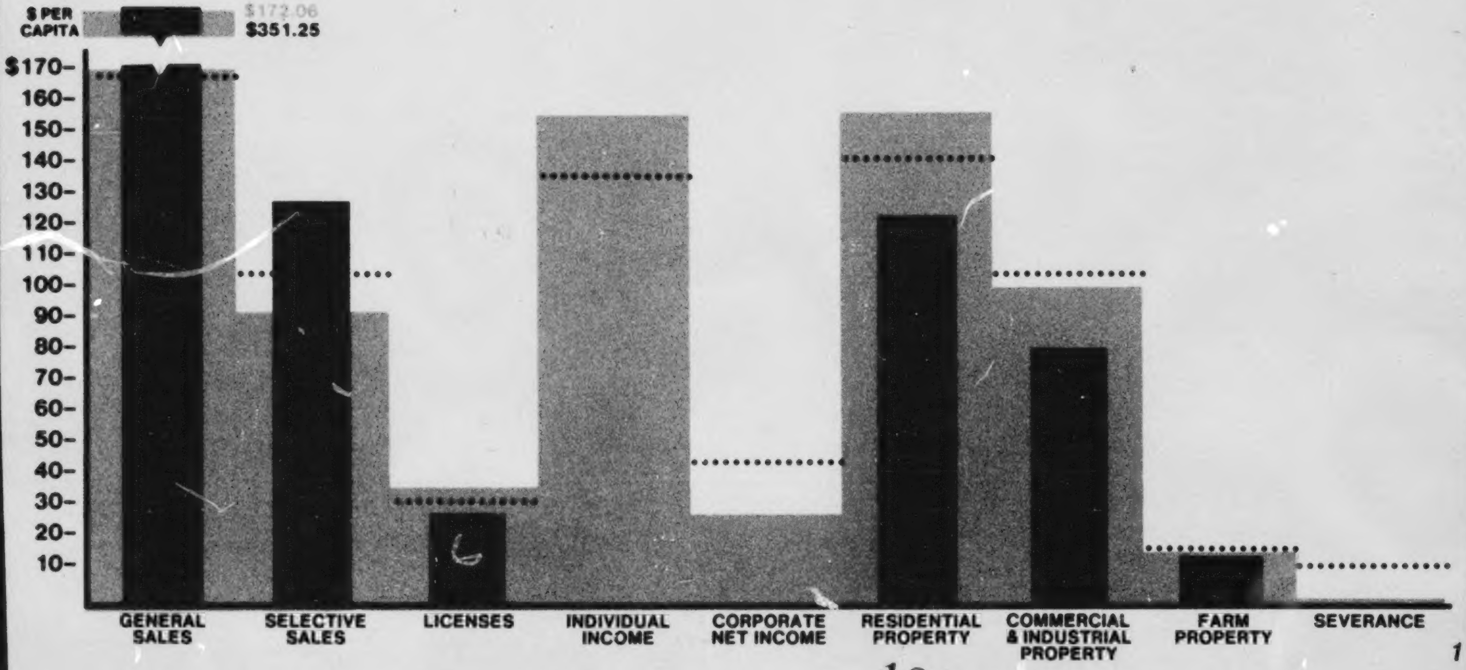
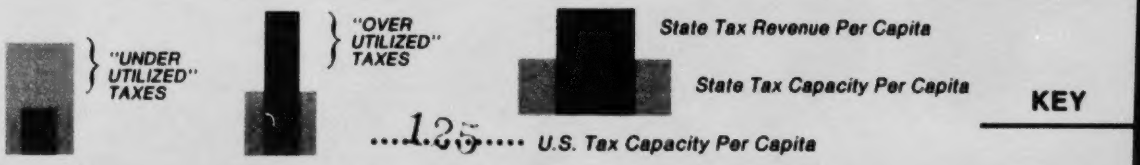


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	93 *(36)*	87 *(49)*	82 *(49)*	96 *(35)*	93 *(43)*	82 *(36)*	71 *(25)*
Effort	78 *(44)*	137 *(3)*	176 *(2)*	84 *(40)*	92 *(24)*	80 *(29)*	41 *(44)*
Amounts							
Potential	$1,345,038	$438,504	$254,617	$183,887	$52,134	$205,302	$56,649
Collected	1,054,924	601,060	447,435	153,625	48,185	164,671	23,329
Over (Under) Utilized	-290,114	162,556	192,818	-30,262	-3,949	-40,631	-33,320
Percent Distribution of Capacity							
State	99.3%	32.4%	18.8%	13.6%	3.8%	15.2%	4.2%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$723.53	$235.88	$136.96	$98.92	$28.04	$110.44	$30.47
State Revenue	567.47	323.32	240.69	82.64	25.92	88.58	12.55
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*: Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	LICENSES**: Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	95 *(40)*	74 *(41)*	99 *(23)*	70 *(45)*	100 *(15)*	225 *(7)*	66 *(26)*	94 *(42)*	115 *(7)*	72 *(47)*	53 *(38)*	157 *(19)*
Effort	108 *(23)*	55 *(44)*	91 *(30)*	142 *(11)*	13 *(45)*	91 *(14)*	0 *(30)*	105 *(19)*	0 *(49)*	51 *(16)*	209 *(4)*	97 *(25)*
Amounts												
Potential	$74,471	$14,398	$30,896	$14,138	$35,339	$13,956	$689	$36,959	$3,415	$6,425	$810	$4,525
Collected	80,363	7,952	28,028	20,090	4,435	12,757	0	38,865	0	3,255	1,691	4,374
Over (Under) Utilized	5,892	-6,446	-2,868	5,952	-30,904	-1,199	-689	1,906	-3,415	-3,170	881	-151
Percent Distribution of Capacity												
State	5.5%	1.1%	2.3%	1.0%	2.6%	1.0%	0.1%	2.7%	0.3%	0.5%	0.1%	0.3%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$40.06	$ 7.75	$16.62	$ 7.61	$19.01	$ 7.51	$ 0.37	$19.88	$ 1.84	$ 3.46	$ 0.44	$ 2.43
State Revenue	43.23	4.28	15.08	10.81	2.39	6.86	0.0	20.91	0.0	1.75	0.91	2.35
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

West Virginia

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	91 *(36)*	67 *(45)*	[illegible] *(18)*	44 *(39)*	226 *(2)*	52 *(48)*	562 *(5)*
Effort	43 *(48)*	43 *(48)*	44 *([illegible])*	25 *(49)*	47 *(48)*	111 *(19)*	0 *(32)*
Amounts							
Potential	$479,676	$173,831	$186,977	$12,312	$106,556	$8,148	$104,625
Collected	208,597	74,051	81,810	3,100	49,636	9,082	0
Over (Under) Utilized	-271,079	-99,780	-105,167	-9,212	-56,920	934	-104,625
Percent Distribution of Capacity							
State	35.4%	12.8%	13.8%	0.9%	7.9%	0.6%	7.7%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$258.03	$93.51	$100.58	$ 6.62	$57.32	$ 4.38	$56.28
State Revenue	112.21	39.83	44.01	1.67	26.70	4.89	0.0
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

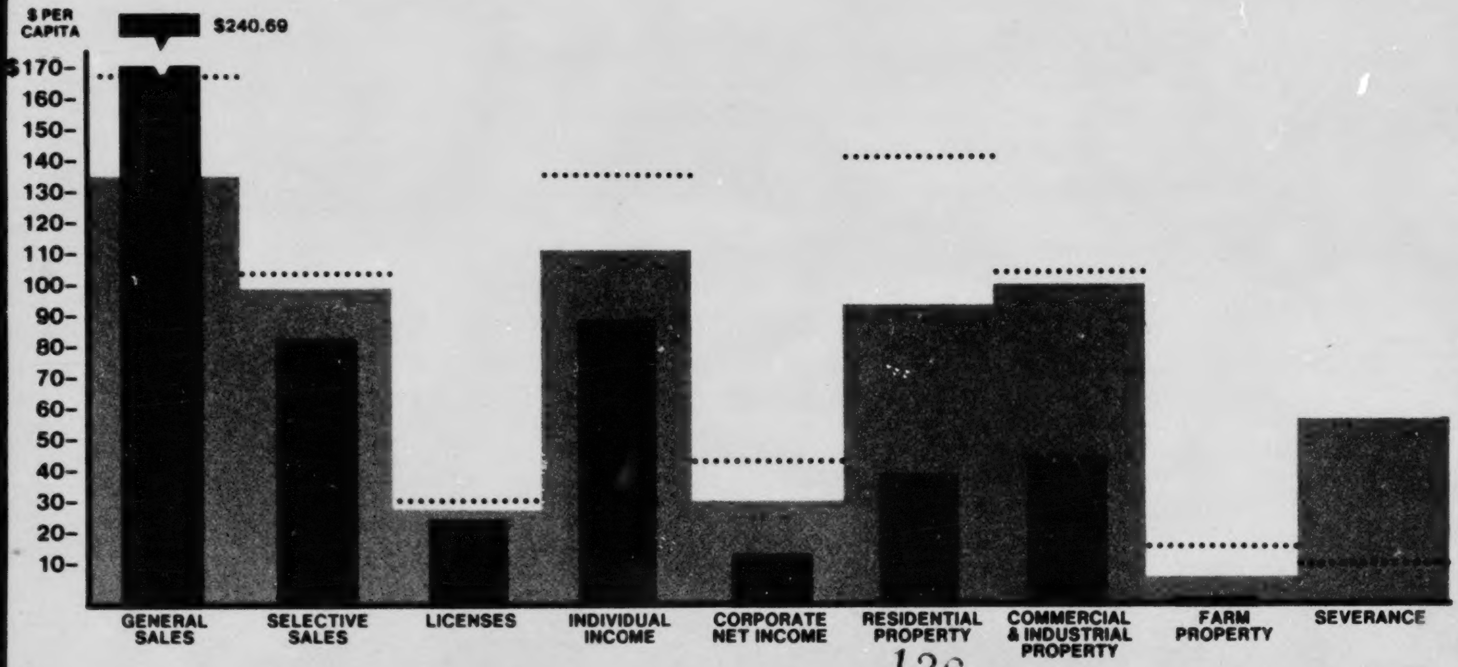


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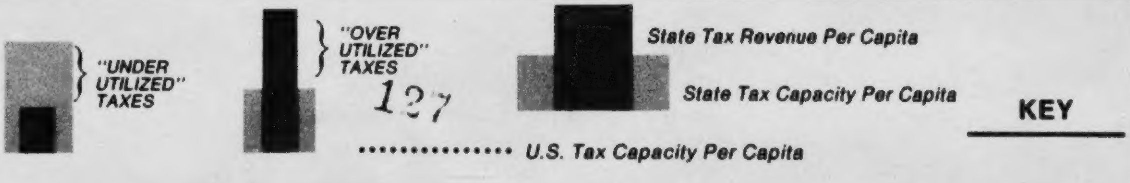
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

	ALL TAXES	SALES AND GROSS RECEIPTS Total	SALES AND GROSS RECEIPTS General Sales	SALES AND GROSS RECEIPTS Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	96 *(30)*	96 *(33)*	97 *(31)*	95 *(39)*	103 *(25)*	90 *(30)*	82 *(20)*
Effort	115 *(5)*	87 *(36)*	88 *(28)*	84 *(37)*	82 *(39)*	203 *(3)*	154 *(9)*
Amounts							
Potential	$3,489,685	$1,211,746	$755,563	$456,183	$143,915	$564,599	$163,674
Collected	4,009,596	1,053,106	667,940	385,166	117,295	1,144,073	251,657
Over (Under) Utilized	519,911	-158,640	-87,623	-71,017	-26,620	579,474	87,983
Percent Distribution of Capacity							
State	100.0%	34.7%	21.7%	13.1%	4.1%	16.2%	4.7%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$750.31	$260.53	$162.45	$98.08	$30.94	$121.39	$35.19
State Revenue	862.09	226.43	143.61	82.81	25.22	245.98	54.11
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	98 *(38)*	120 *(12)*	88 *(46)*	99 *(16)*	96 *(21)*	0 *(33)*	63 *(31)*	88 *(48)*	96 *(37)*	106 *(18)*	253 *(2)*	233 *(9)*
Effort	89 *(44)*	66 *(36)*	123 *(12)*	67 *(49)*	68 *(22)*	0 *(31)*	1 *(28)*	105 *(20)*	119 *(16)*	7 *(44)*	1 *(50)*	97 *(24)*
Amounts												
Potential	$192,721	$58,374	$68,417	$50,274	$84,765	$ 0	$1,632	$86,579	$7,096	$23,829	$9,665	$16,746
Collected	170,832	38,661	84,353	33,575	57,735	0	10	90,828	8,437	1,752	81	16,197
Over (Under) Utilized	-21,889	-19,713	15,936	-16,699	-27,030	0	-1,622	4,249	1,341	-22,077	-9,584	-549
Percent Distribution of Capacity												
State	5.5%	1.7%	2.0%	1.4%	2.4%	0.0%	0.0%	2.5%	0.2%	0.7%	0.3%	0.5%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.44	$12.55	$14.71	$10.81	$18.23	$ 0.0	$ 0.35	$18.62	$ 1.53	$ 5.12	$ 2.08	$ 3.60
State Revenue	36.73	8.31	18.14	7.22	12.41	0.0	0.00	19.53	1.81	0.38	0.02	3.48
U.S. Capacity	42.36	10.46	16.79	10.88	19.07	3.33	0.56	21.25	1.60	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
U.S. Tax Capacity Per Capita
KEY

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Wisconsin

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	104 *(18)*	116 *(12)*	90 *(24)*	107 *(20)*	90 *(30)*	78 *(34)*	8 *(43)*
Effort	101 *(17)*	94 *(20)*	96 *(20)*	208 *(5)*	102 *(20)*	174 *(3)*	18 *(21)*
Amounts							
Potential	$1,371,209	$756,567	$433,017	$74,835	$106,790	$30,586	$3,956
Collected	1,389,510	708,187	416,316	155,700	109,307	53,257	698
Over (Under) Utilized	18,301	-48,380	-16,701	80,865	2,517	22,671	-3,258
Percent Distribution of Capacity							
State	39.3%	21.7%	12.4%	2.1%	3.1%	0.9%	0.1%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$294.82	$162.67	$93.10	$16.09	$22.96	$ 6.58	$ 0.85
State Revenue	298.75	152.27	89.51	33.48	23.50	11.45	0.15
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02

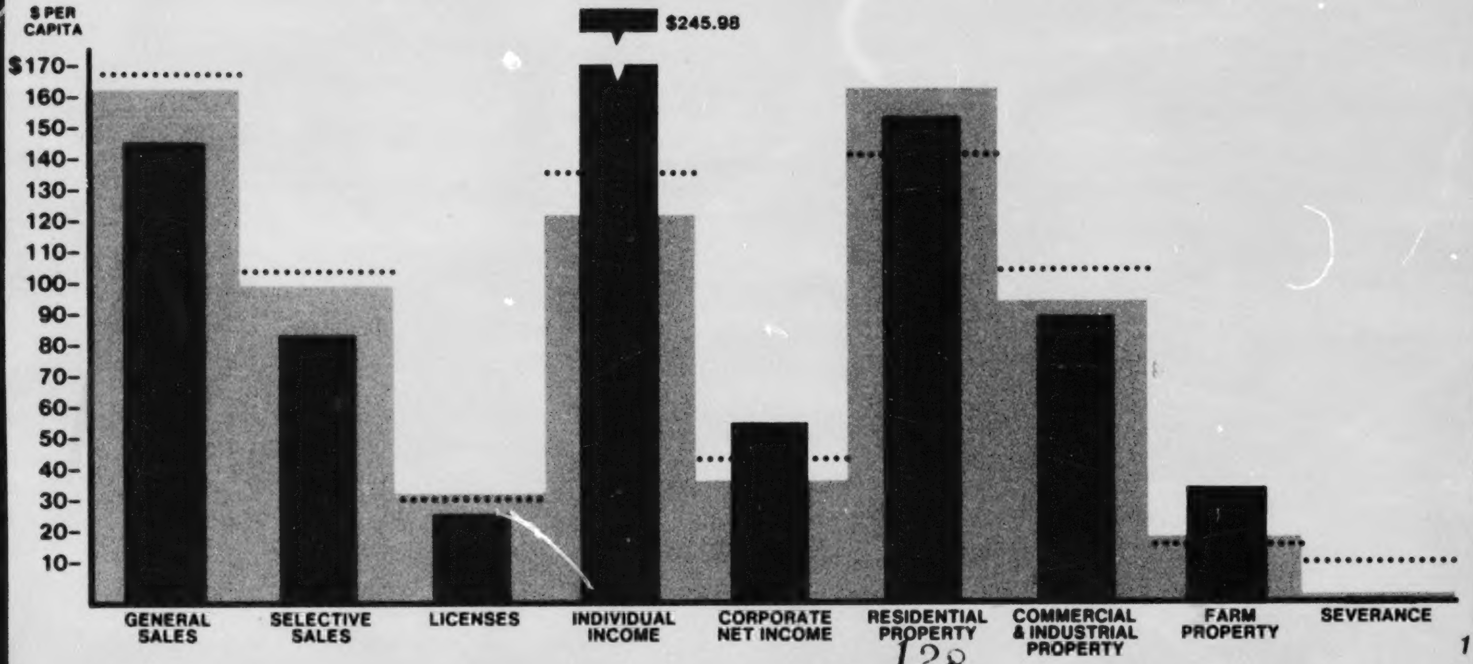
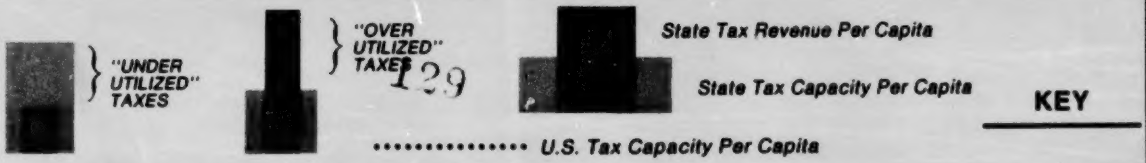


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1977

		SALES AND GROSS RECEIPTS					
	ALL TAXES	Total	General Sales	Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	155 *(1)*	111 *(7)*	102 *(21)*	125 *(3)*	162 *(1)*	118 *(8)*	255 *(1)*
Effort	81 *(39)*	117 *(11)*	150 *(4)*	74 *(49)*	202 *(2)*	0 *(46)*	0 *(48)*
Amounts							
Potential	$491,295	$122,437	$69,764	$52,673	$19,763	$64,581	$44,098
Collected	397,573	143,824	104,692	39,132	39,838	0	0
Over (Under) Utilized	-93,722	21,387	34,928	-13,541	20,075	-64,581	-44,098
Percent Distribution of Capacity							
State	100.0%	24.9%	14.2%	10.7%	4.0%	13.1%	9.0%
U.S.	100.0%	34.7%	21.5%	13.2%	3.8%	17.3%	5.5%
Amounts per Capita							
State Capacity	$1,210.09	$301.57	$171.83	$129.74	$48.68	$159.07	$108.62
State Revenue	979.24	354.25	257.86	96.38	98.12	0.0	0.0
U.S. Capacity	781.68	271.31	167.86	103.46	30.03	135.19	42.66

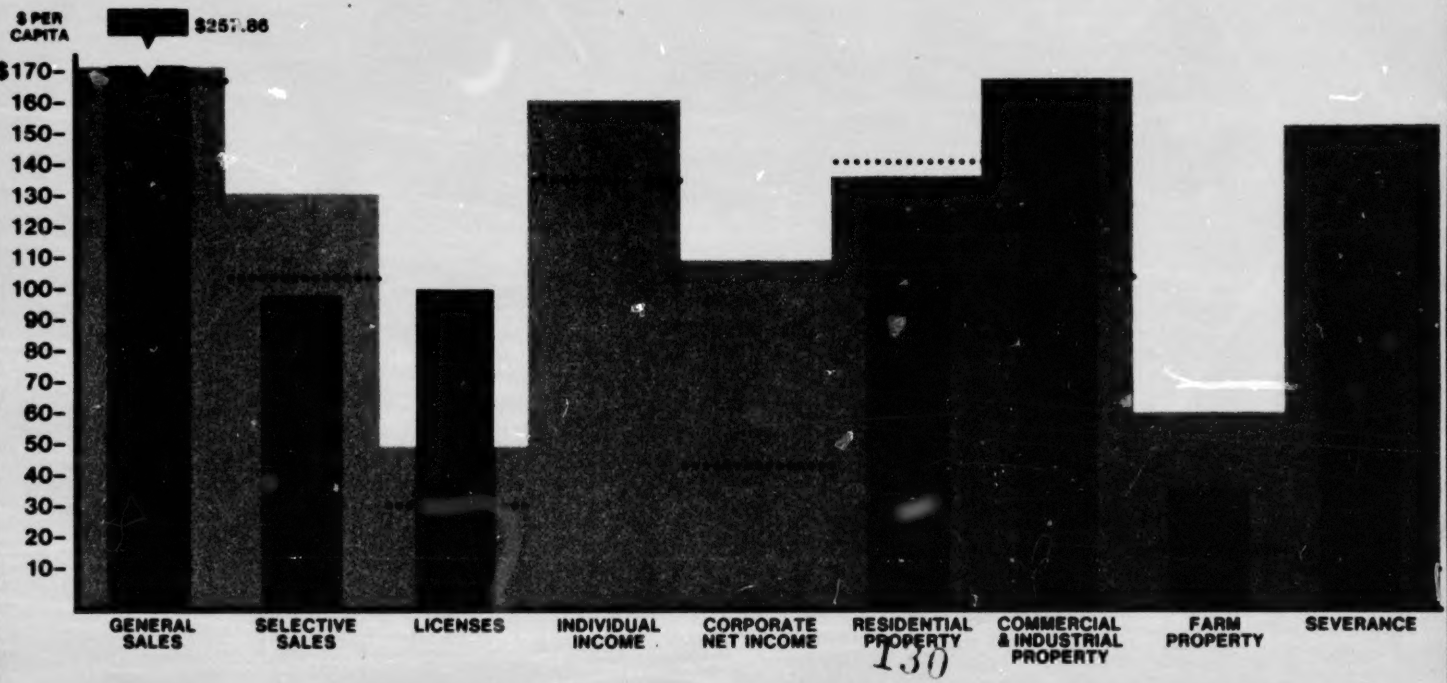
	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	176 *(1)*	123 *(9)*	116 *(8)*	41 *(51)*	93 *(26)*	3 *(32)*	59 *(34)*	139 *(2)*	119 *(3)*	138 *(6)*	156 *(10)*	597 *(1)*
Effort	91 *(43)*	25 *(50)*	59 *(46)*	249 *(1)*	16 *(42)*	18 *(30)*	0 *(30)*	252 *(2)*	38 *(48)*	11 *(38)*	2 *(48)*	240 *(1)*
Amounts												
Potential	$30,318	$5,214	$7,917	$1,825	$7,227	$39	$133	$12,022	$773	$2,699	$521	$3,748
Collected	27,476	1,280	4,672	4,547	1,150	7	0	30,251	294	298	10	8,985
Over (Under) Utilized	-2,842	-3,934	-3,245	2,722	-6,077	-32	-133	18,229	-479	-2,401	-511	5,237
Percent Distribution of Capacity												
State	6.2%	1.1%	1.6%	0.4%	1.5%	0.0%	0.0%	2.4%	0.2%	0.5%	0.1%	0.8%
U.S.	5.4%	1.3%	2.1%	1.4%	2.4%	0.4%	0.1%	2.7%	0.2%	0.6%	0.1%	0.2%
Amounts per Capita												
State Capacity	$74.67	$12.84	$19.50	$ 4.50	$17.80	$ 0.10	$ 0.33	$29.61	$ 1.90	$ 6.65	$ 1.28	$ 9.23
State Revenue	67.67	3.15	11.51	11.20	2.83	0.02	0.0	74.51	0.72	0.73	0.02	22.13
U.S. Capacity	42.36	10.46	16.79	10.86	19.07	3.33	0.56	21.25	1.80	4.81	0.82	1.55

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*


"UNDER UTILIZED" TAXES
"OVER UTILIZED" TAXES
State Tax Revenue Per Capita
State Tax Capacity Per Capita
KEY
U.S. Tax Capacity Per Capita

Wyoming

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	152 *(1)*	98 *(25)*	161 *(2)*	393 *(6)*	283 *(1)*	102 *(15)*	1,508 *(1)*
Effort	93 *(21)*	96 *(17)*	99 *(17)*	55 *(41)*	105 *(17)*	103 *(23)*	77 *(13)*
Amounts							
Potential	$175,573	$54,994	$67,407	$23,959	$29,213	$3,496	$61,347
Collected	163,350	52,873	66,565	13,200	30,712	3,592	46,969
Over (Under) Utilized	-12,223	-2,121	-842	-10,759	1,499	96	-14,378
Percent Distribution of Capacity							
State	35.7%	11.2%	13.7%	4.9%	5.9%	0.7%	12.5%
U.S.	36.3%	18.0%	13.2%	1.9%	3.2%	1.1%	1.3%
Amounts per Capita							
State Capacity	$432.45	$135.45	$166.03	$59.01	$71.95	$ 8.61	$151.10
State Revenue	402.34	130.23	163.95	32.51	75.65	8.85	115.69
U.S. Capacity	284.03	140.48	103.12	15.03	25.40	8.43	10.02



Appendix A

TABLES OF CAPACITY AND EFFORT MEASURES BY TYPE OF TAX

TAXONOMY OF TAXES AND TABLE LISTING

ALL TAXES A-1

- A. SALES AND GROSS RECEIPTS TAXES A-2
  - 1. General Sales or Gross Receipts Taxes A-3
  - 2. Selective Sales and Gross Receipts Taxes A-4
    - a. Motor Fuels A-5
    - b. Alcoholic Beverages A-6
    - c. Tobacco Products A-7
    - d. Insurance A-8
    - e. Public Utilities A-9
    - f. Parimutuels A-10
    - g. Amusements A-11
- B. LICENSES A-12
  - 1. Motor Vehicles A-13
  - 2. Motor Vehicle Operators A-14
  - 3. Corporations in General A-15
  - 4. Alcoholic Beverages A-16
  - 5. Hunting and Fishing Licenses A-17
- C. INDIVIDUAL INCOME TAXES A-18
- D. CORPORATION NET INCOME TAXES A-19
- E. PROPERTY TAXES A-20
  - 1. Residential Property (Nonfarm) A-21
  - 2. Commercial and Industrial A-22
  - 3. Farm Real Estate A-23
  - 4. Public Utilities A-24
- F. DEATH AND GIFT TAXES A-25
- G. SEVERANCE TAXES A-26

TABLE A-1.—Capacity and effort measures for ALL TAXES of State and local governments, by State, 1977

State	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
	Per Capita	Index				
Alabama	$604.63	77	$2,231,105	$1,771,494	79	$ -459,611
Alaska	1,128.53	144	459,311	488,736	106	29,425
Arizona	730.76	93	1,677,821	1,840,753	110	162,932
Arkansas	614.63	79	1,317,776	1,038,412	79	-279,364
California	868.52	111	19,017,048	22,781,942	120	3,764,894
Colorado	840.73	108	2,201,880	2,113,575	96	-88,305
Connecticut	878.67	112	2,730,903	2,725,909	100	-4,994
Delaware	961.55	123	559,621	440,046	79	-119,575
District of Columbia	919.00	118	634,108	758,483	120	124,375
Florida	814.14	104	6,881,102	5,023,208	73	-1,857,894
Georgia	665.52	85	3,359,547	3,003,345	89	-356,202
Hawaii	838.57	107	750,522	861,744	115	111,222
Idaho	688.01	88	589,629	533,846	91	-55,783
Illinois	876.96	112	9,861,470	9,502,926	96	-358,544
Indiana	773.28	99	4,121,612	3,457,834	84	-663,778
Iowa	806.51	103	2,321,947	2,123,162	91	-198,785
Kansas	797.17	102	1,854,218	1,665,636	90	-188,582
Kentucky	681.05	87	2,355,066	1,917,163	81	-437,903
Louisiana	815.10	104	3,196,029	2,418,705	76	-777,324
Maine	644.66	82	699,461	703,361	101	3,900
Maryland	785.24	100	3,250,119	3,435,116	106	184,997
Massachusetts	726.94	93	4,203,177	5,588,114	133	1,384,937
Michigan	816.03	104	7,449,521	7,929,446	106	479,925
Minnesota	775.34	99	3,081,980	3,448,180	112	366,200
Mississippi	542.23	69	1,295,385	1,241,473	96	-53,912

NOTE: Potential tax yield amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$733.89	94	$3,523,389	$2,865,258	81	$ -658,131
Montana	791.92	101	602,652	572,773	95	-29,879
Nebraska	769.68	98	1,201,479	1,187,139	99	-14,340
Nevada	1,199.14	153	759,058	475,982	63	-283,076
New Hampshire	798.93	102	678,292	495,124	73	-183,168
New Jersey	835.55	107	6,123,740	6,732,640	110	608,900
New Mexico	757.60	97	901,547	710,829	79	-190,718
New York	744.33	95	13,341,297	21,655,653	162	8,314,356
North Carolina	651.45	83	3,599,267	3,162,884	88	-436,383
North Dakota	735.33	94	480,171	432,129	90	-48,042
Ohio	805.91	103	8,624,009	6,756,882	78	-1,867,127
Oklahoma	804.02	103	2,260,106	1,617,975	72	-642,131
Oregon	795.11	102	1,889,183	1,803,188	95	-85,995
Pennsylvania	766.44	98	9,032,456	8,471,665	94	-560,791
Rhode Island	683.89	87	639,441	728,774	114	89,333
South Carolina	604.61	77	1,738,851	1,519,733	87	-219,118
South Dakota	678.40	87	467,419	416,485	89	-50,934
Tennessee	645.15	83	2,773,501	2,311,205	83	-462,296
Texas	884.08	113	11,342,752	7,747,713	68	-3,595,039
Utah	697.64	89	884,613	815,133	92	-69,480
Vermont	713.49	91	344,617	363,583	106	18,966
Virginia	707.01	90	3,630,513	3,212,011	88	-418,502
Washington	775.61	99	2,837,171	2,772,467	98	-64,704
West Virginia	723.53	93	1,345,038	1,054,923	78	-290,115
Wisconsin	750.31	96	3,489,685	4,009,596	115	519,911
Wyoming	1,210.09	155	491,295	397,573	81	-93,722
U.S. Total	$781.68	100	$169,101,926	$169,101,926	100	$ 0

TABLE A-2.—Capacity and effort measures for all SALES AND GROSS RECEIPTS TAXES, by State, 1977

State	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
	Per Capita	Index				
Alabama	$243.03	90	$896,768	$1,081,235	121	$ 184,467
Alaska	293.69	108	119,530	74,595	62	-44,935
Arizona	287.90	106	661,008	827,783	125	166,775
Arkansas	251.67	93	539,583	504,926	94	-34,657
California	292.71	108	6,409,264	7,138,955	111	729,691
Colorado	297.07	109	778,026	770,921	99	-7,105
Connecticut	262.30	97	815,220	1,052,935	129	237,715
Delaware	319.73	118	186,085	68,357	37	-117,728
District of Columbia	347.13	128	239,519	236,937	99	-2,582
Florida	313.76	116	2,651,931	2,617,635	99	-34,296
Georgia	265.18	98	1,338,607	1,298,460	97	-40,147
Hawaii	301.99	111	270,285	462,442	171	192,157
Idaho	248.31	92	212,799	177,309	83	-35,490
Illinois	285.96	105	3,215,653	3,600,484	112	384,831
Indiana	275.15	101	1,466,535	1,432,495	98	-34,040
Iowa	277.64	102	799,330	573,741	72	-225,589
Kansas	268.90	99	625,470	547,453	88	-78,017
Kentucky	249.33	92	862,174	749,678	87	-112,496
Louisiana	252.73	93	990,959	1,186,712	120	195,753
Maine	249.61	92	270,831	295,922	109	25,091
Maryland	282.70	104	1,170,113	929,365	79	-240,748
Massachusetts	252.52	93	1,460,069	1,013,503	69	-446,566
Michigan	270.08	100	2,465,534	2,195,297	89	-270,237
Minnesota	267.04	98	1,061,474	928,219	87	-133,255
Mississippi	226.20	83	540,394	710,403	131	170,009

NOTE: Potential tax yield amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$272.61	100	$1,308,803	$1,195,941	91	$ -112,862
Montana	259.95	96	197,820	79,576	40	-118,244
Nebraska	287.05	106	448,088	369,079	82	-79,009
Nevada	591.37	218	374,338	288,493	77	-85,845
New Hampshire	329.28	121	279,561	97,272	35	-182,289
New Jersey	269.56	99	1,975,632	1,884,629	95	-91,003
New Mexico	272.73	101	324,548	377,316	116	52,768
New York	251.98	93	4,516,530	5,865,505	130	1,348,975
North Carolina	251.13	93	1,387,489	1,247,055	90	-140,434
North Dakota	282.83	104	184,686	163,193	88	-21,493
Ohio	265.88	98	2,855,862	2,200,915	77	-654,947
Oklahoma	261.77	96	735,827	610,536	83	-125,291
Oregon	297.23	110	706,213	175,856	25	-530,357
Pennsylvania	253.40	93	2,986,286	2,804,933	94	-181,353
Rhode Island	251.68	93	235,318	254,778	108	19,460
South Carolina	234.14	86	673,400	701,328	104	27,928
South Dakota	287.76	106	198,267	173,848	88	-24,419
Tennessee	253.29	93	1,088,879	1,324,096	122	235,217
Texas	289.85	107	3,718,822	3,223,030	87	-495,792
Utah	241.26	89	305,915	352,875	115	46,960
Vermont	292.29	108	141,176	92,906	66	-48,270
Virginia	246.21	91	1,264,266	1,185,425	94	-78,841
Washington	264.01	97	965,757	1,750,990	181	785,233
West Virginia	235.88	87	438,504	601,060	137	162,556
Wisconsin	260.53	96	1,211,746	1,053,106	87	-158,640
Wyoming	301.57	111	122,437	143,824	117	21,387
U.S. Total	$271.31	100	$58,693,327	$58,693,327	100	$ 0

TABLE A-3.—Capacity and effort measures for GENERAL SALES TAXES, by State, 1977

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Alabama	$11,384,000	$146.12	87	$539,167	$593,244	110	$ 54,077
Alaska	1,676,000	195.03	116	79,378	31,400	40	-47,978
Arizona	8,822,000	181.98	108	417,826	606,349	145	188,523
Arkansas	6,695,000	147.90	88	317,087	274,981	87	-42,106
California	86,256,000	186.57	111	4,085,238	5,243,627	128	1,158,389
Colorado	10,705,000	193.59	115	507,008	563,870	111	56,862
Connecticut	10,573,000	161.12	96	500,756	583,478	117	82,722
Delaware	2,450,000	199.37	119	116,036	0	0	-116,036
District of Columbia	3,294,000	226.10	135	156,010	141,060	90	-14,950
Florida	35,668,000	199.87	119	1,689,300	1,398,590	83	-290,710
Georgia	17,055,000	160.01	95	807,755	773,313	96	-34,442
Hawaii	4,240,000	224.37	134	200,814	341,017	170	140,203
Idaho	2,661,000	147.06	88	126,030	103,860	82	-22,170
Illinois	42,168,000	177.60	106	1,997,152	2,240,819	112	243,667
Indiana	18,769,000	166.78	99	888,933	1,045,571	118	156,638
Iowa	10,634,000	174.94	104	503,645	346,785	69	-156,860
Kansas	8,198,000	166.93	99	388,272	339,347	87	-48,925
Kentucky	10,469,000	143.39	85	495,831	463,841	94	-31,990
Louisiana	12,130,000	146.52	87	574,499	809,577	141	235,078
Maine	3,550,000	154.96	92	168,134	169,665	101	1,531
Maryland	15,349,000	175.64	105	726,956	465,840	64	-261,116
Massachusetts	19,400,000	158.91	95	918,819	441,878	48	-476,941
Michigan	31,417,000	162.99	97	1,487,965	1,406,985	95	-80,980
Minnesota	14,261,000	169.92	101	675,427	469,576	70	-205,851
Mississippi	6,850,000	135.80	81	324,428	475,465	147	151,037

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$17,161,000	$169.29	101	$812,775	$728,245	90	$ -84,530
Montana	2,529,000	157.40	94	119,778	0	0	-119,778
Nebraska	6,141,000	186.32	111	290,849	221,144	76	-69,705
Nevada	5,711,000	427.30	255	270,483	134,444	50	-136,039
New Hampshire	3,279,000	182.92	109	155,299	0	0	-155,299
New Jersey	25,512,000	164.86	98	1,208,294	913,100	76	-295,194
New Mexico	4,087,000	162.66	97	193,568	266,967	138	73,399
New York	58,381,000	154.26	92	2,765,028	3,918,362	142	1,153,334
North Carolina	17,131,000	146.85	87	811,355	649,910	80	-161,445
North Dakota	2,546,000	184.66	110	120,583	110,224	91	-10,359
Ohio	37,177,000	164.54	98	1,760,769	1,203,309	68	-557,460
Oklahoma	9,012,000	151.84	90	426,824	341,259	80	-85,565
Oregon	9,362,000	186.62	111	443,401	0	0	-443,401
Pennsylvania	39,495,000	158.72	95	1,870,553	1,524,515	82	-346,038
Rhode Island	3,070,000	155.51	93	145,401	141,770	98	-3,631
South Carolina	8,112,000	133.59	80	384,199	415,277	108	31,078
South Dakota	2,700,000	185.60	111	127,877	111,376	87	-16,501
Tennessee	14,858,000	163.69	98	703,702	929,194	132	225,492
Texas	47,630,000	175.83	105	2,255,842	1,997,029	89	-258,813
Utah	4,139,000	154.60	92	196,030	266,919	136	70,889
Vermont	1,860,000	182.39	109	88,093	32,497	37	-55,596
Virginia	16,054,000	148.07	88	760,346	572,230	75	-188,116
Washington	13,289,000	172.06	103	629,391	1,284,872	204	655,481
West Virginia	5,376,000	136.96	82	254,617	447,435	176	192,818
Wisconsin	15,953,000	162.45	97	755,563	667,940	88	-87,623
Wyoming	1,473,000	171.83	102	69,764	104,692	150	34,928
U.S. Total	$766,712,000	$167.86	100	$36,312,848	$36,312,848	100	$ 0

TABLE A-4.—Capacity and effort measures for all SELECTIVE SALES AND GROSS RECEIPTS TAXES, by State, 1977

State	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
	Per Capita	Index				
Alabama	$96.91	94	$357,601	$487,991	136	$ 130,390
Alaska	98.65	95	40,152	43,195	108	3,043
Arizona	105.92	102	243,182	221,434	91	-21,748
Arkansas	103.78	100	222,496	229,945	103	7,449
California	106.14	103	2,324,026	1,895,328	82	-428,698
Colorado	103.48	100	271,018	207,051	76	-63,967
Connecticut	101.18	98	314,464	469,457	149	154,993
Delaware	120.36	116	70,049	68,357	98	-1,692
District of Columbia	121.03	117	83,509	95,877	115	12,368
Florida	113.89	110	962,631	1,219,045	127	256,414
Georgia	105.16	102	530,852	525,147	99	-5,705
Hawaii	77.62	75	69,471	121,425	175	51,954
Idaho	101.25	98	86,769	73,449	85	-13,320
Illinois	108.36	105	1,218,501	1,359,665	112	141,164
Indiana	108.37	105	577,602	386,924	67	-190,678
Iowa	102.70	99	295,685	226,956	77	-68,729
Kansas	101.98	99	237,198	208,106	88	-29,092
Kentucky	105.94	102	366,343	285,837	78	-80,506
Louisiana	106.21	103	416,460	377,135	91	-39,325
Maine	94.65	91	102,697	126,257	123	23,560
Maryland	107.07	103	443,157	463,525	105	20,368
Massachusetts	93.61	90	541,250	571,625	106	30,375
Michigan	107.08	104	977,569	788,312	81	-189,257
Minnesota	97.12	94	386,047	458,643	119	72,596
Mississippi	90.40	87	215,966	234,938	109	18,972

NOTE: Potential tax yield amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
	Per Capita	Index				
Missouri	$103.32	100	$496,028	$467,696	94	$ -28,332
Montana	102.55	99	78,042	79,576	102	1,534
Nebraska	100.73	97	157,239	147,935	94	-9,304
Nevada	164.07	159	103,855	154,049	148	50,194
New Hampshire	146.36	141	124,262	97,272	78	-26,990
New Jersey	104.70	101	767,338	971,529	127	204,191
New Mexico	110.07	106	130,980	110,349	84	-20,631
New York	97.72	94	1,751,502	1,947,143	111	195,641
North Carolina	104.28	101	576,134	597,145	104	21,011
North Dakota	98.17	95	64,103	52,969	83	-11,134
Ohio	102.34	99	1,095,093	997,606	91	-97,487
Oklahoma	109.93	106	309,003	269,277	87	-39,726
Oregon	110.61	107	262,812	175,856	67	-86,956
Pennsylvania	94.67	92	1,115,733	1,280,418	115	164,685
Rhode Island	96.17	93	89,917	113,008	126	23,091
South Carolina	100.56	97	289,201	286,051	99	-3,150
South Dakota	102.16	99	70,390	62,472	89	-7,918
Tennessee	89.60	87	385,177	394,902	103	9,725
Texas	114.03	110	1,462,980	1,226,001	84	-236,979
Utah	86.66	84	109,885	85,956	78	-23,929
Vermont	109.90	106	53,083	60,409	114	7,326
Virginia	98.13	95	503,920	613,195	122	109,275
Washington	91.95	89	336,366	466,118	139	129,752
West Virginia	98.92	96	183,887	153,625	84	-30,262
Wisconsin	98.08	95	456,183	385,166	84	-71,017
Wyoming	129.74	125	52,673	39,132	74	-13,541
U.S. Total	**$103.46**	**100**	**$22,380,479**	**$22,380,479**	**100**	**$ 0**

TABLE A-5.—Capacity and effort measures for MOTOR FUEL SALES TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$2,260,684	$47.72	113	$176,087	$187,982	107	$ 11,895
Alaska	206,067	39.44	93	16,051	20,607	128	4,556
Arizona	1,429,672	48.50	114	111,358	111,507	100	149
Arkansas	1,420,771	51.62	122	110,665	119,348	108	8,683
California	11,800,015	41.98	99	919,113	811,455	88	-107,658
Colorado	1,492,101	44.38	105	116,221	102,378	88	-13,843
Connecticut	1,438,888	36.06	85	112,076	159,159	142	47,083
Delaware	323,999	43.36	102	25,237	29,805	118	4,568
District of Columbia	229,138	25.87	61	17,848	22,504	126	4,656
Florida	4,758,786	43.86	104	370,666	384,330	104	13,664
Georgia	3,275,367	50.54	119	255,121	245,264	96	-9,857
Hawaii	313,795	27.31	64	24,442	44,225	181	19,783
Idaho	533,453	48.48	114	41,551	44,925	108	3,374
Illinois	5,540,362	38.38	91	431,543	405,680	94	-25,863
Indiana	3,215,899	47.00	111	250,489	262,607	105	12,118
Iowa	1,801,969	48.75	115	140,357	133,108	95	-7,249
Kansas	1,420,096	47.55	112	110,612	119,001	108	8,389
Kentucky	2,002,058	45.10	106	155,942	184,376	118	28,434
Louisiana	2,202,875	43.76	103	171,584	173,143	101	1,559
Maine	608,001	43.65	103	47,358	55,293	117	7,935
Maryland	2,080,871	39.16	92	162,081	188,720	116	26,639
Massachusetts	2,496,453	33.63	79	194,451	214,168	110	19,717
Michigan	4,927,640	42.04	99	383,818	430,350	112	46,532
Minnesota	2,181,034	42.74	101	169,883	197,109	116	27,226
Mississippi	1,421,141	46.33	109	110,694	141,629	128	30,935

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$2,996,089	$48.61	115	$233,368	$204,591	88	$ -28,777
Montana	507,720	51.97	123	39,547	43,958	111	4,411
Nebraska	959,079	47.86	113	74,703	87,935	118	13,232
Nevada	483,756	59.53	141	37,680	36,912	98	-768
New Hampshire	446,040	40.92	97	34,742	40,279	116	5,537
New Jersey	3,511,910	37.32	88	273,546	292,913	107	19,367
New Mexico	866,027	56.69	134	67,456	64,802	96	-2,654
New York	5,986,563	26.02	61	466,298	519,062	111	52,764
North Carolina	3,233,864	45.59	108	251,888	289,692	115	37,804
North Dakota	401,613	47.91	113	31,282	29,777	95	-1,505
Ohio	5,828,091	42.42	100	453,955	393,258	87	-60,697
Oklahoma	1,929,465	53.46	126	150,288	123,826	82	-26,462
Oregon	1,484,000	48.65	115	115,590	92,381	80	-23,209
Pennsylvania	5,591,875	36.96	87	435,556	499,053	115	63,497
Rhode Island	396,229	33.01	78	30,863	40,737	132	9,874
South Carolina	1,733,520	46.95	111	135,025	140,497	104	5,472
South Dakota	458,843	51.87	122	35,740	36,196	101	456
Tennessee	2,689,708	48.73	115	209,504	192,830	92	-16,674
Texas	8,972,548	54.47	129	698,879	444,118	64	-254,761
Utah	752,747	46.24	109	58,632	54,671	93	-3,961
Vermont	284,695	45.91	108	22,175	23,210	105	1,035
Virginia	2,917,011	44.25	104	227,208	265,149	117	37,941
Washington	2,013,891	42.88	101	156,864	180,357	115	23,493
West Virginia	956,100	40.06	95	74,471	80,363	108	5,892
Wisconsin	2,474,249	41.44	98	192,721	170,832	89	-21,889
Wyoming	389,243	74.67	176	30,318	27,476	91	-2,842
U.S. Total	$117,646,011	$42.36	100	$9,163,548	$9,163,548	100	$ 0

TABLE A-6.—Capacity and effort measures for ALCOHOLIC BEVERAGE SALES TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$5,822,662	$ 8.26	79	$30,468	$87,257	286	$ 56,789
Alaska	1,300,246	16.72	160	6,804	7,978	117	1,174
Arizona	4,584,129	10.45	100	23,987	17,780	74	-6,207
Arkansas	2,537,006	6.19	59	13,275	19,114	144	5,839
California	53,573,176	12.80	122	280,330	127,459	45	-152,871
Colorado	6,084,346	12.16	116	31,837	19,920	63	-11,917
Connecticut	7,298,704	12.29	117	38,192	24,297	64	-13,895
Delaware	1,493,392	13.43	128	7,814	4,372	56	-3,442
District of Columbia	4,261,605	32.32	309	22,300	10,681	48	-11,619
Florida	23,501,563	14.55	139	122,976	187,075	152	64,099
Georgia	10,526,535	10.91	104	55,082	125,748	228	70,666
Hawaii	2,095,000	12.25	117	10,962	16,222	148	5,260
Idaho	1,248,670	7.62	73	6,534	6,617	101	83
Illinois	25,692,644	11.96	114	134,441	102,691	76	-31,750
Indiana	8,009,063	7.86	75	41,909	28,310	68	-13,599
Iowa	4,118,889	7.49	72	21,553	14,748	68	-6,805
Kansas	2,908,873	6.54	63	15,221	17,311	114	2,090
Kentucky	4,905,741	7.42	71	25,670	14,949	58	-10,721
Louisiana	7,383,342	9.85	94	38,635	49,024	127	10,389
Maine	2,180,641	10.52	101	11,411	24,350	213	12,939
Maryland	10,914,357	13.80	132	57,111	28,313	50	-28,798
Massachusetts	13,922,879	12.60	120	72,854	77,084	106	4,230
Michigan	17,500,613	10.03	96	91,575	80,043	87	-11,532
Minnesota	8,719,814	11.48	110	45,628	50,502	111	4,874
Mississippi	3,741,091	8.19	78	19,576	28,116	144	8,540

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$7,027,866	$ 7.66	73	$36,774	$23,288	63	$ -13,486
Montana	1,610,713	11.07	106	8,428	9,135	108	707
Nebraska	2,697,005	9.04	86	14,113	10,339	73	-3,774
Nevada	4,593,039	37.97	363	24,034	10,536	44	-13,498
New Hampshire	4,727,114	29.13	278	24,735	4,087	17	-20,648
New Jersey	15,894,268	11.35	108	83,169	53,825	65	-29,344
New Mexico	2,096,287	9.22	88	10,969	6,627	60	-4,342
New York	40,244,943	11.75	112	210,588	150,194	71	-60,394
North Carolina	8,697,991	8.24	79	45,514	86,763	191	41,249
North Dakota	1,391,479	11.15	107	7,281	6,243	86	-1,038
Ohio	14,790,877	7.23	69	77,396	71,997	93	-5,399
Oklahoma	4,550,012	8.47	81	23,809	33,948	143	10,139
Oregon	4,385,844	9.66	92	22,950	5,965	26	-16,985
Pennsylvania	16,933,171	7.52	72	88,605	106,360	120	17,755
Rhode Island	2,030,581	11.36	109	10,625	7,180	68	-3,445
South Carolina	6,059,931	11.03	105	31,710	74,078	234	42,368
South Dakota	1,385,867	10.53	101	7,252	6,967	96	-285
Tennessee	5,747,317	7.00	67	30,074	77,033	256	46,959
Texas	19,121,546	7.80	75	100,056	151,432	151	51,376
Utah	1,301,230	5.37	51	6,809	5,377	79	-1,432
Vermont	1,429,751	15.49	148	7,481	12,211	163	4,730
Virginia	8,811,925	8.98	86	46,110	63,974	139	17,864
Washington	7,807,461	11.17	107	40,854	68,052	167	27,198
West Virginia	2,751,512	7.75	74	14,398	7,952	55	-6,446
Wisconsin	11,155,742	12.55	120	58,374	38,661	66	-19,713
Wyoming	996,458	12.84	123	5,214	1,280	25	-3,934
U.S. Total	$432,564,911	$10.46	100	$2,263,465	$2,263,465	100	$ 0

TABLE A-7.—Capacity and effort measures for TOBACCO PRODUCT SALES TAXES, by State, 1977

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Alabama	$429,300	$14.74	88	$54,382	$58,349	107	$ 3,967
Alaska	60,800	18.92	113	7,702	4,851	63	-2,851
Arizona	276,200	15.24	91	34,988	35,497	101	509
Arkansas	258,500	15.27	91	32,746	46,066	141	13,320
California	2,720,200	15.74	94	344,583	271,504	79	-73,079
Colorado	341,000	16.49	98	43,196	33,242	77	-9,954
Connecticut	365,700	14.91	89	46,325	75,084	162	28,759
Delaware	89,200	19.41	116	11,299	12,246	108	947
District of Columbia	96,000	17.62	105	12,161	12,514	103	353
Florida	1,121,200	16.80	100	142,029	186,447	131	44,418
Georgia	635,600	15.95	95	80,515	74,593	93	-5,922
Hawaii	84,300	11.93	71	10,679	10,311	97	-368
Idaho	103,900	15.36	91	13,162	7,997	61	-5,165
Illinois	1,504,500	16.95	101	190,583	193,944	102	3,361
Indiana	917,100	21.80	130	116,174	51,521	44	-64,653
Iowa	360,200	15.85	94	45,629	46,277	101	648
Kansas	295,400	16.09	96	37,420	32,108	86	-5,312
Kentucky	786,300	28.80	172	99,605	22,253	22	-77,352
Louisiana	537,800	17.37	103	68,126	56,954	84	-11,172
Maine	155,700	18.18	108	19,723	24,296	123	4,573
Maryland	562,300	17.21	103	71,230	54,349	76	-16,881
Massachusetts	690,500	15.13	90	87,469	142,759	163	55,290
Michigan	1,277,200	17.72	106	161,790	140,271	87	-21,519
Minnesota	464,800	14.81	88	58,879	83,802	142	24,923
Mississippi	287,300	15.23	91	36,394	31,072	85	-5,322

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$672,900	$17.75	106	$85,240	$79,139	93	$ -6,101
Montana	95,700	15.93	95	12,123	11,528	95	-595
Nebraska	182,800	14.83	88	23,156	22,610	98	-546
Nevada	116,400	23.29	139	14,745	11,130	75	-3,615
New Hampshire	229,100	34.18	204	29,021	27,130	93	-1,891
New Jersey	901,000	15.57	93	114,135	168,780	148	54,645
New Mexico	119,600	12.73	76	15,150	13,683	90	-1,467
New York	2,268,700	16.03	96	287,389	394,478	137	107,089
North Carolina	1,186,500	27.20	162	150,301	20,308	14	-129,993
North Dakota	78,600	15.25	91	9,957	8,570	86	-1,387
Ohio	1,361,000	16.11	96	172,405	196,910	114	24,505
Oklahoma	388,500	17.51	104	49,213	51,960	106	2,747
Oregon	362,300	19.32	115	45,895	31,817	69	-14,078
Pennsylvania	1,424,500	15.31	91	180,449	247,966	137	67,517
Rhode Island	137,900	18.68	111	17,469	24,393	140	6,924
South Carolina	390,700	17.21	103	49,492	23,575	48	-25,917
South Dakota	79,300	14.58	87	10,045	9,027	90	-1,018
Tennessee	525,100	15.47	92	66,517	67,881	102	1,364
Texas	1,551,300	15.32	91	196,512	287,549	146	91,037
Utah	96,900	9.68	58	12,275	7,680	63	-4,595
Vermont	80,600	21.14	126	10,210	9,600	94	-610
Virginia	793,700	19.58	117	100,542	31,120	31	-69,422
Washington	358,800	12.43	74	45,451	59,518	131	14,067
West Virginia	243,900	16.62	99	30,896	28,028	91	-2,868
Wisconsin	540,100	14.71	88	68,417	84,353	123	15,936
Wyoming	62,500	19.50	116	7,917	4,672	59	-3,245
U.S. Total	$28,669,400	$16.79	100	$3,631,712	$3,631,712	100	$ 0

TABLE A-8.—Capacity and effort measures for INSURANCE SALES TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$1,655,794	$ 7.80	72	$28,784	$46,774	163	$ 17,990
Alaska	356,834	15.24	140	6,203	8,061	130	1,858
Arizona	1,324,432	10.03	92	23,023	20,816	90	-2,207
Arkansas	941,517	7.63	70	16,367	20,483	125	4,116
California	14,516,254	11.52	106	252,344	322,766	128	70,422
Colorado	1,528,933	10.15	93	26,578	27,836	105	1,258
Connecticut	1,808,190	10.11	93	31,433	42,682	136	11,249
Delaware	313,999	9.38	86	5,458	7,006	128	1,548
District of Columbia	500,000	12.60	116	8,692	18,031	207	9,339
Florida	5,251,283	10.80	99	91,286	81,307	89	-9,979
Georgia	2,890,976	9.96	91	50,255	51,349	102	1,094
Hawaii	416,997	8.10	74	7,249	13,322	184	6,073
Idaho	485,012	9.84	90	8,431	11,616	138	3,185
Illinois	8,085,649	12.50	115	140,557	78,588	56	-61,969
Indiana	3,483,443	11.36	104	60,555	44,403	73	-16,152
Iowa	1,894,841	11.44	105	32,939	30,910	94	-2,029
Kansas	1,413,061	10.56	97	24,564	24,801	101	237
Kentucky	1,200,000	6.03	55	20,860	50,106	240	29,246
Louisiana	2,443,437	10.83	100	42,476	48,874	115	6,398
Maine	450,000	7.21	66	7,823	9,049	116	1,226
Maryland	3,022,905	12.70	117	52,549	69,368	132	16,819
Massachusetts	3,300,000	9.92	91	57,366	96,114	168	38,748
Michigan	6,622,829	12.61	116	115,128	81,556	71	-33,572
Minnesota	2,569,583	11.24	103	44,668	46,697	105	2,029
Mississippi	850,000	6.19	57	14,776	26,824	182	12,048

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$3,136,180	$11.36	104	$54,518	$45,295	83	$ -9,223
Montana	315,000	7.20	66	5,476	11,158	204	5,682
Nebraska	1,046,375	11.65	107	18,190	15,655	86	-2,535
Nevada	350,000	9.61	88	6,084	7,270	119	1,186
New Hampshire	506,641	10.37	95	8,807	8,382	95	-425
New Jersey	4,500,000	10.67	98	78,226	68,661	88	-9,565
New Mexico	579,549	8.47	78	10,075	13,151	131	3,076
New York	15,581,258	15.11	139	270,858	175,834	65	-95,024
North Carolina	2,350,000	7.39	68	40,851	56,387	138	15,536
North Dakota	380,053	10.12	93	6,607	6,459	98	-148
Ohio	7,268,347	11.81	109	126,350	101,499	80	-24,851
Oklahoma	1,350,000	8.35	77	23,468	38,263	163	14,795
Oregon	1,882,262	13.77	127	32,720	24,597	75	-8,123
Pennsylvania	7,301,493	10.77	99	126,926	119,374	94	-7,552
Rhode Island	578,080	10.75	99	10,049	9,831	98	-218
South Carolina	1,344,017	8.12	75	23,364	27,698	119	4,334
South Dakota	375,000	9.46	87	6,519	7,829	120	1,310
Tennessee	2,295,270	9.28	85	39,900	44,934	113	5,034
Texas	7,812,263	10.58	97	135,805	127,359	94	-8,446
Utah	622,530	8.53	78	10,822	11,901	110	1,079
Vermont	270,455	9.73	89	4,701	4,486	95	-215
Virginia	2,261,253	7.66	70	39,309	59,569	152	20,260
Washington	2,168,707	10.31	95	37,700	30,781	82	-6,919
West Virginia	813,277	7.61	70	14,138	20,090	142	5,952
Wisconsin	2,892,043	10.81	99	50,274	33,575	67	-16,699
Wyoming	105,000	4.50	41	1,825	4,547	249	2,722
U.S. Total	$135,411,022	$10.88	100	$2,353,924	$2,353,924	100	$ 0

TABLE A-9.—Capacity and effort measures for PUBLIC UTILITY SALES TAXES, by State, 1977

State	Electric Tax Base	Gas Tax Base	Telephone Tax Base	Total Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 900,609	$ 356,643	$ 632,597	$ 1,889,849	$16.98	89	$ 62,639	$ 107,552	172	$ 44,913
Alaska	7,465	30,510	61,084	99,059	8.07	42	3,283	1,698	52	−1,585
Arizona	545,962	230,906	446,402	1,223,270	17.66	93	40,545	28,292	70	−12,253
Arkansas	500,303	242,278	364,779	1,107,360	17.12	90	36,70	12,740	35	−23,964
California	4,468,371	3,078,063	4,958,899	12,505,333	18.93	99	414,491	258,063	62	−156,428
Colorado	370,438	337,663	558,199	1,266,300	16.03	84	41,972	17,030	41	−24,942
Connecticut	815,892	242,308	690,514	1,748,714	18.65	98	57,961	117,374	203	59,413
Delaware	193,521	45,924	133,460	372,905	21.24	111	12,360	8,714	71	−3,646
D.C.	288,958	77,853	285,282	652,093	31.32	164	21,614	32,147	149	10,533
Florida	2,482,985	227,021	1,868,302	4,578,308	17.95	94	151,749	294,638	194	142,889
Georgia	1,170,935	463,561	1,021,034	2,655,530	17.44	91	88,018	28,193	32	−59,825
Hawaii	268,004	24,462	172,574	465,040	17.22	90	15,414	37,345	242	21,931
Idaho	208,738	114,412	168,397	491,547	19.01	100	16,292	1,974	12	−14,318
Illinois	2,963,410	2,349,058	2,586,526	7,898,994	23.28	122	261,814	495,932	189	234,118
Indiana	1,397,956	766,120	1,062,705	3,226,781	20.07	105	106,952	0	0	−106,952
Iowa	620,521	430,505	586,870	1,637,896	18.86	99	54,288	1,913	4	−52,375
Kansas	479,358	488,542	490,584	1,458,484	20.78	109	48,342	14,548	30	−33,794
Kentucky	603,316	273,626	581,672	1,458,614	13.98	73	48,346	2,688	6	−45,658
Louisiana	986,038	713,535	709,978	2,409,551	20.37	107	79,865	32,260	40	−47,605
Maine	231,941	7,960	203,226	443,127	13.54	71	14,688	12,027	82	−2,661
Maryland	1,096,195	382,043	887,786	2,366,024	18.95	99	78,422	104,595	133	26,173
Massachusetts	1,360,889	585,168	1,177,396	3,143,453	18.02	94	104,190	0	0	−104,190
Michigan	2,342,484	1,746,271	1,854,241	5,942,996	21.58	113	196,982	30,378	15	−166,604
Minnesota	705,099	449,580	812,786	1,967,465	16.41	86	65,212	80,523	123	15,311
Mississippi	424,784	221,454	384,474	1,030,712	14.30	75	34,163	6,260	18	−27,903

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars. Per capita is in dollars.

State	Electric Tax Base	Gas Tax Base	Telephone Tax Base	Total Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$ 956,610	$ 603,261	$ 967,902	$ 2,527,773	$17.45	92	$ 83,783	$ 115,383	138	$ 31,600
Montana	105,006	103,505	149,191	357,702	15.58	82	11,856	3,797	32	−8,059
Nebraska	0	215,175	328,930	544,105	11.55	61	18,034	4,366	24	−13,668
Nevada	220,472	120,524	171,754	512,750	26.85	141	16,995	6,447	38	−10,548
New Hampshire	217,320	25,289	176,127	418,736	16.35	86	13,879	2,089	15	−11,790
New Jersey	2,296,525	814,139	1,678,431	4,789,095	21.66	114	158,735	358,408	226	199,673
New Mexico	205,977	232,989	207,072	646,038	17.99	94	21,413	9,797	46	−11,616
New York	4,741,580	1,713,926	3,612,157	10,067,663	18.62	98	333,694	553,185	166	219,491
North Carolina	1,369,726	205,732	1,016,521	2,591,979	15.55	82	85,912	143,995	168	58,083
North Dakota	93,763	41,404	130,898	266,065	13.51	71	8,819	1,920	22	−6,899
Ohio	3,279,329	1,843,983	2,067,627	7,190,939	22.27	117	238,345	212,487	89	−25,858
Oklahoma	617,551	657,045	580,519	1,855,115	21.87	115	61,488	21,280	35	−40,208
Oregon	465,806	225,147	481,835	1,172,788	16.36	86	38,872	16,535	43	−22,337
Pennsylvania	3,453,756	1,503,339	2,536,707	7,493,802	21.08	111	248,383	281,708	113	33,325
Rhode Island	229,737	87,489	186,755	503,981	17.87	94	16,705	29,124	174	12,419
South Carolina	785,211	176,893	513,494	1,475,598	17.01	89	48,909	16,758	34	−32,151
South Dakota	81,406	41,607	129,633	252,646	12.15	64	8,374	403	5	−7,971
Tennessee	29,642	301,269	800,178	1,131,089	8.72	46	37,490	11,979	32	−25,511
Texas	3,559,518	3,685,577	2,622,104	9,867,199	25.49	134	327,050	215,474	66	−111,576
Utah	213,609	155,931	256,642	626,182	16.37	86	20,755	6,327	30	−14,428
Vermont	98,587	9,642	90,341	198,570	13.63	71	6,582	8,954	136	2,372
Virginia	1,444,694	289,195	958,509	2,692,398	17.38	91	89,240	193,297	217	104,057
Washington	290,552	357,449	763,238	1,411,239	12.79	67	46,776	121,810	260	75,034
West Virginia	530,443	251,693	284,053	1,066,189	19.01	100	35,339	4,435	13	−30,904
Wisconsin	974,884	685,976	896,523	2,557,383	18.23	96	84,765	57,735	68	−27,030
Wyoming	60,996	69,555	87,483	218,034	17.80	93	7,227	1,150	16	−6,077
US Total	**$51,776,872**	**$28,303,200**	**$44,394,391**	**$124,474,463**	**$19.07**	**100**	**$4,125,727**	**$4,125,727**	**100**	**$ 0**

TABLE A-10.—Capacity and effort measures for PARIMUTUEL SALES TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$73,326	$ 1.21	36	$4,480	$ 0	0	$ -4,480
Alaska	0	0.0	0	0	0	0	0
Arizona	137,049	3.65	109	8,374	7,542	90	-832
Arkansas	199,396	5.68	170	12,183	12,194	100	11
California	1,451,717	4.05	122	88,701	103,755	117	15,054
Colorado	156,234	3.64	109	9,546	6,505	68	-3,041
Connecticut	452,219	8.89	267	27,631	40,731	147	13,100
Delaware	122,068	12.81	384	7,458	6,105	82	-1,353
District of Columbia	0	0.0	0	0	0	0	0
Florida	1,261,989	9.12	274	77,108	82,799	107	5,691
Georgia	0	0.0	0	0	0	0	0
Hawaii	0	0.0	0	0	0	0	0
Idaho	9,307	0.66	20	569	320	56	-249
Illinois	870,773	4.73	142	53,205	73,051	137	19,846
Indiana	0	0.0	0	0	0	0	0
Iowa	0	0.0	0	0	0	0	0
Kansas	0	0.0	0	0	0	0	0
Kentucky	248,490	4.39	132	15,183	11,227	74	-3,956
Louisiana	236,389	3.68	110	14,444	16,608	115	2,164
Maine	23,175	1.31	39	1,416	1,242	88	-174
Maryland	324,932	4.80	144	19,854	17,637	89	-2,217
Massachusetts	357,020	3.77	113	21,814	33,767	155	11,953
Michigan	387,603	2.59	78	23,683	25,671	108	1,988
Minnesota	0	0.0	0	0	0	0	0
Mississippi	0	0.0	0	0	0	0	0

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$ 0	$ 0.0	0	$ 0	$ 0	0	$ 0
Montana	6,667	0.53	16	407	0	0	-407
Nebraska	136,926	5.36	161	8,366	6,349	76	-2,017
Nevada	10,715	1.03	31	655	224	34	-431
New Hampshire	206,529	14.86	446	12,619	15,305	121	2,686
New Jersey	918,853	7.66	230	56,143	28,887	51	-27,256
New Mexico	89,912	4.62	138	5,494	2,208	40	-3,286
New York	2,679,355	9.13	274	163,711	153,162	94	-10,549
North Carolina	0	0.0	0	0	0	0	0
North Dakota	0	0.0	0	0	0	0	0
Ohio	350,976	2.00	60	21,445	21,455	100	10
Oklahoma	0	0.0	0	0	0	0	0
Oregon	97,403	2.50	75	5,951	4,561	77	-1,390
Pennsylvania	521,852	2.71	81	31,886	25,878	81	-6,008
Rhode Island	63,890	4.18	125	3,904	1,722	44	-2,182
South Carolina	0	0.0	0	0	0	0	0
South Dakota	35,910	3.18	96	2,194	2,050	93	-144
Tennessee	0	0.0	0	0	0	0	0
Texas	0	0.0	0	0	0	0	0
Utah	0	0.0	0	0	0	0	0
Vermont	25,709	3.25	98	1,571	1,948	124	377
Virginia	0	0.0	0	0	0	0	0
Washington	118,585	1.98	59	7,246	5,567	77	-1,679
West Virginia	228,406	7.51	225	13,956	12,757	91	-1,199
Wisconsin	0	0.0	0	0	0	0	0
Wyoming	636	0.10	3	39	7	18	-32
U.S. Total	$11,804,011	$ 3.33	100	$721,234	$721,234	100	$ 0

TABLE A-11.—Capacity and effort measures for AMUSEMENT SALES TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$143,659	$ 0.21	37	$761	$77	10	$ -684
Alaska	20,522	0.27	48	109	0	0	-109
Arizona	171,023	0.40	71	907	0	0	-907
Arkansas	104,894	0.26	46	556	0	0	-556
California	4,615,327	1.12	200	24,464	326	1	-24,138
Colorado	314,681	0.64	114	1,668	140	8	-1,528
Connecticut	159,621	0.27	49	846	10,130	1,197	9,284
Delaware	79,811	0.73	130	423	109	26	-314
District of Columbia	168,742	1.30	232	894	0	0	-894
Florida	1,286,089	0.81	144	6,817	2,449	36	-4,368
Georgia	351,166	0.37	66	1,861	0	0	-1,861
Hawaii	136,818	0.81	145	725	0	0	-725
Idaho	43,326	0.27	48	230	0	0	-230
Illinois	1,199,438	0.57	101	6,358	9,779	154	3,421
Indiana	287,318	0.29	51	1,523	83	5	-1,440
Iowa	173,303	0.32	57	919	0	0	-919
Kansas	196,106	0.45	80	1,039	337	32	-702
Kentucky	139,098	0.21	38	737	238	32	-499
Louisiana	250,833	0.34	61	1,330	272	20	-1,058
Maine	52,447	0.26	46	278	0	0	-278
Maryland	360,287	0.46	83	1,910	543	28	-1,367
Massachusetts	586,037	0.54	96	3,106	7,733	249	4,627
Michigan	866,514	0.50	90	4,593	43	1	-4,550
Minnesota	335,204	0.45	80	1,777	10	1	-1,767
Mississippi	68,409	0.15	27	363	1,037	286	674

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$442,378	$ 0.49	87	$2,345	$ 0	0	$ -2,345
Montana	38,765	0.27	48	205	0	0	-205
Nebraska	127,697	0.43	78	677	681	101	4
Nevada	690,931	5.79	1,035	3,662	81,530	2,226	77,868
New Hampshire	86,651	0.54	97	459	0	0	-459
New Jersey	638,484	0.46	83	3,384	55	2	-3,329
New Mexico	79,811	0.36	64	423	81	19	-342
New York	3,577,791	1.06	189	18,964	1,228	6	-17,736
North Carolina	314,681	0.30	54	1,668	0	0	-1,668
North Dakota	29,644	0.24	43	157	0	0	-157
Ohio	980,529	0.49	87	5,197	0	0	-5,197
Oklahoma	139,098	0.26	47	737	0	0	-737
Oregon	157,341	0.35	63	834	0	0	-834
Pennsylvania	741,098	0.33	60	3,928	79	2	-3,849
Rhode Island	57,008	0.32	58	302	21	7	-281
South Carolina	132,257	0.24	44	701	3,445	491	2,744
South Dakota	50,167	0.39	69	266	0	0	-266
Tennessee	319,242	0.39	70	1,692	245	14	-1,447
Texas	882,476	0.36	65	4,678	69	1	-4,609
Utah	111,735	0.47	84	592	0	0	-592
Vermont	68,409	0.75	135	363	0	0	-363
Virginia	285,038	0.29	53	1,511	86	6	-1,425
Washington	278,197	0.40	72	1,475	33	2	-1,442
West Virginia	129,977	0.37	66	689	0	0	-689
Wisconsin	307,841	0.35	63	1,632	10	1	-1,622
Wyoming	25,083	0.33	59	133	0	0	-133
U.S. Total	$22,803,002	$ 0.56	100	$120,869	$120,869	100	$ 0

TABLE A-12.—Capacity and effort measures for all LICENSE TAXES, by State, 1977

State	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$29.82	99	$110,019	$94,068	86	$ -15,951
Alaska	32.74	109	13,325	17,481	131	4,156
Arizona	30.75	102	70,609	61,698	87	-8,911
Arkansas	30.49	102	65,370	54,781	84	-10,589
California	29.43	98	644,315	419,525	65	-224,790
Colorado	38.48	128	100,775	71,584	71	-29,191
Connecticut	31.32	104	97,356	80,781	83	-16,575
Delaware	29.71	99	17,289	79,370	459	62,081
District of Columbia	22.94	76	15,829	23,483	148	7,654
Florida	33.06	110	279,386	331,325	119	51,939
Georgia	29.61	99	149,466	66,286	44	-83,180
Hawaii	27.30	91	24,435	15,375	63	-9,060
Idaho	40.09	133	34,355	33,942	99	-413
Illinois	27.97	93	314,495	444,627	141	130,132
Indiana	29.86	99	159,154	104,109	65	-55,045
Iowa	35.99	120	103,626	139,833	135	36,207
Kansas	35.25	117	82,002	71,981	88	-10,021
Kentucky	29.83	99	103,167	67,917	66	-35,250
Louisiana	28.67	95	112,398	98,884	88	-13,514
Maine	31.46	105	34,137	31,024	91	-3,113
Maryland	26.73	89	110,631	87,073	79	-23,558
Massachusetts	28.18	94	162,958	73,012	45	-89,946
Michigan	29.54	98	269,647	229,604	85	-40,043
Minnesota	34.07	113	135,427	124,718	92	-10,709
Mississippi	27.19	91	64,956	46,334	71	-18,622

NOTE: Potential tax yield amount collected and amount collected less potential tax yield are in thousands of dollars.

	Tax Capacity					Amount Collected
State	Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Less Potential Tax Yield
Missouri	$30.19	101	$144,947	$141,133	97	$ -3,814
Montana	45.62	152	34,716	31,015	89	-3,701
Nebraska	35.45	118	55,333	45,611	82	-9,722
Nevada	40.44	135	25,601	21,109	82	-4,492
New Hampshire	31.62	105	26,846	26,076	97	-770
New Jersey	29.54	98	216,510	287,796	133	71,286
New Mexico	33.20	111	39,510	37,727	95	-1,783
New York	24.04	80	430,807	398,624	93	-32,183
North Carolina	30.09	100	166,247	157,002	94	-9,245
North Dakota	38.96	130	25,439	26,926	106	1,487
Ohio	31.00	103	331,726	374,775	113	43,049
Oklahoma	34.96	116	98,280	122,369	125	24,089
Oregon	34.91	116	82,946	103,445	125	20,499
Pennsylvania	29.56	98	348,340	548,571	157	200,231
Rhode Island	34.22	114	31,992	20,707	65	-11,285
South Carolina	27.65	92	79,517	41,503	52	-38,014
South Dakota	36.76	122	25,326	22,565	89	-2,761
Tennessee	29.16	97	125,346	157,202	125	31,856
Texas	30.65	102	393,222	565,882	144	172,660
Utah	34.51	115	43,764	22,932	52	-20,832
Vermont	35.11	117	16,958	21,111	124	4,153
Virginia	26.97	90	138,488	146,944	106	8,456
Washington	33.81	113	123,664	101,295	82	-22,369
West Virginia	28.04	93	52,134	48,185	92	-3,949
Wisconsin	30.94	103	143,915	117,295	82	-26,620
Wyoming	48.68	162	19,763	39,838	202	20,075
U.S. Total	$30.03	100	$6,496,453	$6,496,453	100	$ 0

TABLE A-13.—Capacity and effort measures for MOTOR VEHICLE LICENSE TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$2,707,892	$23.03	108	$84,971	$44,564	52	$ -40,407
Alaska	263,238	20.29	95	8,260	11,022	133	2,762
Arizona	1,589,135	21.72	102	49,866	50,778	102	912
Arkansas	1,432,697	20.97	99	44,957	40,453	90	-4,504
California	15,399,935	22.07	104	483,236	344,127	71	-139,109
Colorado	2,237,816	26.81	126	70,221	50,924	73	-19,297
Connecticut	2,133,077	21.54	101	66,934	61,670	92	-5,264
Delaware	376,415	20.30	96	11,812	19,746	167	7,934
District of Columbia	252,383	11.48	54	7,920	20,578	260	12,658
Florida	6,131,440	22.76	107	192,399	285,754	149	93,355
Georgia	3,549,846	22.07	104	111,391	45,729	41	-65,662
Hawaii	515,913	18.09	85	16,189	14,766	91	-1,423
Idaho	742,346	27.18	128	23,294	25,025	107	1,731
Illinois	7,014,557	19.57	92	220,110	383,895	174	163,785
Indiana	3,702,329	21.80	103	116,176	91,014	78	-25,162
Iowa	2,346,604	25.58	120	73,634	119,824	163	46,190
Kansas	1,950,684	26.32	124	61,211	59,157	97	-2,054
Kentucky	2,474,418	22.45	106	77,645	49,930	64	-27,715
Louisiana	2,456,786	19.66	93	77,092	39,449	51	-37,643
Maine	736,617	21.30	100	23,114	21,528	93	-1,586
Maryland	2,628,495	19.93	94	82,480	75,530	92	-6,950
Massachusetts	3,567,688	19.36	91	111,951	54,089	48	-57,862
Michigan	6,167,496	21.20	100	193,530	180,449	93	-13,081
Minnesota	2,917,865	23.03	108	91,560	105,583	115	14,023
Mississippi	1,500,502	19.71	93	47,084	21,627	46	-25,457

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$3,120,871	$20.40	96	$97,930	$104,321	107	$ 6,391
Montana	759,818	31.33	147	23,842	20,987	88	-2,855
Nebraska	1,239,012	24.91	117	38,879	38,498	99	-381
Nevada	553,176	27.42	129	17,358	17,288	100	-70
New Hampshire	581,357	21.49	101	18,242	18,863	103	621
New Jersey	4,391,561	18.80	88	137,803	188,007	136	50,204
New Mexico	925,513	24.41	115	29,042	29,376	101	334
New York	7,747,877	13.56	64	243,121	325,858	134	82,737
North Carolina	4,089,144	23.22	109	128,314	105,148	82	-23,166
North Dakota	595,739	28.63	135	18,694	23,467	126	4,773
Ohio	7,683,560	22.53	106	241,103	214,969	89	-26,134
Oklahoma	2,368,826	26.44	124	74,332	96,953	130	22,621
Oregon	1,824,218	24.09	113	57,242	79,959	140	22,717
Pennsylvania	8,246,768	21.96	103	258,776	267,797	103	9,021
Rhode Island	687,844	23.08	109	21,584	17,075	79	-4,509
South Carolina	1,870,502	20.41	96	58,695	29,220	50	-29,475
South Dakota	574,768	26.18	123	18,036	18,737	104	701
Tennessee	3,040,380	22.19	104	95,404	109,142	114	13,738
Texas	9,579,902	23.43	110	300,609	286,161	95	-14,448
Utah	944,449	23.37	110	29,636	15,288	52	-14,348
Vermont	331,194	21.52	101	10,393	16,443	158	6,050
Virginia	3,282,034	20.06	94	102,987	124,283	121	21,296
Washington	2,956,041	25.36	119	92,758	72,380	78	-20,378
West Virginia	1,177,821	19.88	94	36,959	38,865	105	1,906
Wisconsin	2,759,141	18.62	88	86,579	90,828	105	4,249
Wyoming	383,135	29.61	139	12,022	30,251	252	18,229
U.S. Total	$146,510,825	$21.25	100	$4,597,375	$4,597,375	100	$ 0

TABLE A-14.—Capacity and effort measures for MOTOR VEHICLE OPERATOR LICENSE TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$2,122,679	$ 1.44	90	$5,303	$5,602	106	$ 299
Alaska	225,781	1.39	87	564	594	105	30
Arizona	1,419,363	1.54	97	3,546	3,405	96	-141
Arkansas	1,402,035	1.63	102	3,503	4,429	126	926
California	14,579,000	1.66	104	36,421	14,454	40	-21,967
Colorado	1,878,330	1.79	112	4,692	2,010	43	-2,682
Connecticut	1,912,713	1.54	96	4,778	11,606	243	6,828
Delaware	383,749	1.65	103	959	948	99	-11
District of Columbia	349,685	1.27	79	874	1,006	115	132
Florida	6,572,489	1.94	122	16,419	22,628	138	6,209
Georgia	3,163,940	1.57	98	7,904	6,563	83	-1,341
Hawaii	534,028	1.49	93	1,334	0	0	-1,334
Idaho	595,292	1.74	109	1,487	1,284	86	-203
Illinois	6,741,192	1.50	94	16,841	26,360	157	9,519
Indiana	3,474,158	1.63	102	8,679	0	0	-8,679
Iowa	1,984,650	1.72	108	4,958	5,759	116	801
Kansas	1,768,749	1.90	119	4,419	3,393	77	-1,026
Kentucky	1,993,756	1.44	90	4,981	2,453	49	-2,528
Louisiana	2,223,033	1.42	89	5,553	5,951	107	398
Maine	667,681	1.54	96	1,668	2,328	140	660
Maryland	2,529,740	1.53	96	6,320	6,111	97	-209
Massachusetts	3,652,145	1.58	99	9,124	11,344	124	2,220
Michigan	6,150,000	1.68	106	15,364	14,492	94	-872
Minnesota	2,598,123	1.63	102	6,491	6,756	104	265
Mississippi	1,572,875	1.64	103	3,929	3,717	95	-212

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$3,100,117	$ 1.61	101	$7,745	$4,165	54	$ -3,580
Montana	515,643	1.69	106	1,288	1,506	117	218
Nebraska	1,025,244	1.64	103	2,561	1,392	54	-1,169
Nevada	478,818	1.89	118	1,196	864	72	-332
New Hampshire	584,143	1.72	108	1,459	2,254	154	795
New Jersey	4,294,084	1.46	92	10,727	17,882	167	7,155
New Mexico	774,436	1.63	102	1,935	1,436	74	-499
New York	8,970,091	1.25	78	22,409	18,620	83	-3,789
North Carolina	3,490,420	1.58	99	8,720	6,743	77	-1,977
North Dakota	394,940	1.51	95	987	1,340	136	353
Ohio	8,505,035	1.99	124	21,247	9,919	47	-11,328
Oklahoma	1,874,891	1.67	104	4,684	6,807	145	2,123
Oregon	1,754,349	1.84	116	4,383	8,447	193	4,064
Pennsylvania	7,025,750	1.49	93	17,551	36,638	209	19,087
Rhode Island	600,213	1.60	101	1,499	2,116	141	617
South Carolina	1,741,432	1.51	95	4,350	2,498	57	-1,852
South Dakota	470,531	1.71	107	1,175	987	84	-188
Tennessee	2,597,025	1.51	95	6,488	6,347	98	-141
Texas	8,192,443	1.60	100	20,466	20,882	102	416
Utah	771,066	1.52	95	1,926	1,548	80	-378
Vermont	331,679	1.72	108	829	1,533	185	704
Virginia	3,277,231	1.59	100	8,187	9,201	112	1,014
Washington	2,339,215	1.60	100	5,844	9,999	171	4,155
West Virginia	1,367,093	1.84	115	3,415	0	0	-3,415
Wisconsin	2,840,543	1.53	96	7,096	8,437	119	1,341
Wyoming	309,275	1.90	119	773	294	38	-479
U.S. Total	$138,120,893	$ 1.60	100	$345,048	$345,048	100	$ 0

TABLE A-15.—Capacity and effort measures for CORPORATION LICENSE TAXES, by State, 1977

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Alabama	$24,794	$ 3.12	65	$11,515	$36,671	318	$ 25,156
Alaska	4,170	4.76	99	1,937	715	37	-1,222
Arizona	22,068	4.46	93	10,249	1,726	17	-8,523
Arkansas	17,765	3.85	80	8,251	2,426	29	-5,825
California	190,860	4.05	84	88,641	3,283	4	-85,358
Colorado	33,645	5.97	124	15,626	2,148	14	-13,478
Connecticut	43,570	6.51	135	20,235	1,107	5	-19,128
Delaware	7,830	6.25	130	3,636	57,949	1,594	54,313
District of Columbia	13,620	9.17	190	6,326	750	12	-5,576
Florida	124,911	6.86	143	58,013	5,041	9	-52,972
Georgia	44,399	4.08	85	20,620	7,448	36	-13,172
Hawaii	12,291	6.38	132	5,708	467	8	-5,241
Idaho	9,164	4.97	103	4,256	886	21	-3,370
Illinois	110,674	4.57	95	51,400	27,455	53	-23,945
Indiana	45,632	3.98	83	21,193	2,275	11	-18,918
Iowa	31,585	5.10	106	14,669	5,327	36	-9,342
Kansas	22,935	4.58	95	10,652	4,980	47	-5,672
Kentucky	25,527	3.43	71	11,856	8,803	74	-3,053
Louisiana	38,493	4.56	95	17,877	47,460	265	29,583
Maine	11,082	4.74	99	5,147	648	13	-4,499
Maryland	34,867	3.91	81	16,193	2,311	14	-13,882
Massachusetts	74,660	6.00	125	34,674	4,196	12	-30,478
Michigan	78,236	3.98	83	36,335	5,638	16	-30,697
Minnesota	42,114	4.92	102	19,559	1,296	7	-18,263
Mississippi	15,756	3.06	64	7,318	15,714	215	8,396

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$52,117	$ 5.04	105	$24,205	$21,042	87	$ -3,163
Montana	9,524	5.81	121	4,423	288	7	-4,135
Nebraska	18,924	5.63	117	8,789	2,066	24	-6,723
Nevada	8,408	6.17	128	3,905	1,123	29	-2,782
New Hampshire	10,201	5.58	116	4,738	2,201	46	-2,537
New Jersey	123,391	7.82	162	57,307	74,666	130	17,359
New Mexico	9,710	3.79	79	4,510	2,500	55	-2,010
New York	289,009	7.49	156	134,225	5,025	4	-129,200
North Carolina	48,551	4.08	85	22,549	37,819	168	15,270
North Dakota	6,389	4.54	94	2,967	296	10	-2,671
Ohio	97,596	4.24	88	45,327	130,108	287	84,781
Oklahoma	26,113	4.31	90	12,128	11,850	98	-278
Oregon	26,542	5.19	108	12,327	2,031	16	-10,296
Pennsylvania	88,049	3.47	72	40,893	213,268	522	172,375
Rhode Island	15,769	7.83	163	7,324	1,131	15	-6,193
South Carolina	21,926	3.54	74	10,183	3,807	37	-6,376
South Dakota	6,484	4.37	91	3,011	261	9	-2,750
Tennessee	29,395	3.18	66	13,652	33,969	249	20,317
Texas	103,915	3.76	78	48,261	236,612	490	188,351
Utah	13,905	5.09	106	6,458	0	0	-6,458
Vermont	6,369	6.12	127	2,958	144	5	-2,814
Virginia	42,042	3.80	79	19,526	5,560	28	-13,966
Washington	36,572	4.64	96	16,985	3,695	22	-13,290
West Virginia	13,834	3.46	72	6,425	3,255	51	-3,170
Wisconsin	51,307	5.12	106	23,829	1,752	7	-22,077
Wyoming	5,811	6.65	138	2,699	298	11	-2,401
U.S. Total	$2,242,501	$ 4.81	100	$1,041,487	$1,041,487	100	$ 0

TABLE A-16.—Capacity and effort measures for ALCOHOLIC BEVERAGE LICENSE TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$2,003	$ 0.37	45	$1,351	$2,409	178	$ 1,058
Alaska	1,112	1.84	224	750	950	127	200
Arizona	3,507	1.03	125	2,366	1,581	67	-785
Arkansas	1,032	0.32	39	696	765	110	69
California	23,907	0.74	90	16,128	31,387	195	15,259
Colorado	4,150	1.07	130	2,800	1,651	59	-1,149
Connecticut	4,961	1.08	131	3,347	5,319	159	1,972
Delaware	834	0.97	118	563	433	77	-130
District of Columbia	1,051	1.03	125	709	1,149	162	440
Florida	6,458	0.52	63	4,357	12,757	293	8,400
Georgia	2,899	0.39	47	1,956	773	40	-1,183
Hawaii	1,556	1.17	143	1,050	0	0	-1,050
Idaho	895	0.70	86	604	619	102	15
Illinois	23,371	1.40	170	15,767	1,211	8	-14,556
Indiana	6,223	0.79	96	4,198	6,559	156	2,361
Iowa	4,673	1.10	133	3,153	4,492	142	1,339
Kansas	2,175	0.63	77	1,467	838	57	-629
Kentucky	1,956	0.38	46	1,320	1,281	97	-39
Louisiana	8,412	1.45	176	5,675	1,808	32	-3,867
Maine	1,033	0.64	78	697	1,201	172	504
Maryland	4,491	0.73	89	3,030	231	8	-2,799
Massachusetts	7,235	0.84	103	4,881	540	11	-4,341
Michigan	12,096	0.89	109	8,160	11,728	144	3,568
Minnesota	3,781	0.64	78	2.551	344	13	-2,207
Mississippi	1,038	0.29	36	700	1,813	259	1,113

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$6,335	$ 0.89	108	$4,274	$1,691	40	$ -2,583
Montana	1,631	1.45	176	1,100	1,328	121	228
Nebraska	2,636	1.14	138	1,778	132	7	-1,646
Nevada	2,325	2.48	301	1,569	22	1	-1,547
New Hampshire	995	0.79	96	671	564	84	-107
New Jersey	11,889	1.09	133	8,021	2,880	36	-5,141
New Mexico	1,461	0.83	101	986	311	32	-675
New York	28,055	1.06	128	18,927	36,413	192	17,486
North Carolina	344	0.04	5	232	535	231	303
North Dakota	1,147	1.19	144	774	212	27	-562
Ohio	17,628	1.11	135	11,892	11,744	99	-148
Oklahoma	848	0.20	25	572	992	173	420
Oregon	1,347	0.38	47	909	1,008	111	99
Pennsylvania	20,228	1.16	141	13,647	8,884	65	-4,763
Rhode Island	1,821	1.31	160	1,229	102	8	-1,127
South Carolina	2,271	0.53	65	1,532	2,345	153	813
South Dakota	1,400	1.37	167	944	125	13	-819
Tennessee	1,194	0.19	23	806	901	112	95
Texas	8,030	0.42	51	5,417	8,929	165	3,512
Utah	359	0.19	23	242	98	40	-144
Vermont	1,039	1.45	176	701	428	61	-273
Virginia	1,366	0.18	22	922	1,527	166	605
Washington	2,263	0.42	51	1,527	3,149	206	1,622
West Virginia	1,200	0.44	53	810	1,691	209	881
Wisconsin	14,326	2.08	253	9,665	81	1	-9,584
Wyoming	772	1.28	156	521	10	2	-511
U.S. Total	$263,759	$ 0.82	100	$177,941	$177,941	100	$ 0

TABLE A-17.—Capacity and effort measures for HUNTING AND FISHING LICENSE TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$894,702	$ 1.86	121	$6,879	$4,822	70	$ -2,057
Alaska	235,982	4.46	288	1,814	4,200	232	2,386
Arizona	595,979	2.00	129	4,582	4,208	92	-374
Arkansas	1,035,752	3.71	240	7,963	6,708	84	-1,255
California	2,586,897	0.91	59	19,889	26,274	132	6,385
Colorado	967,177	2.84	184	7,436	14,851	200	7,415
Connecticut	268,165	0.66	43	2,062	1,079	52	-983
Delaware	41,429	0.55	35	319	294	92	-25
District of Columbia	0	0.0	0	0	0	0	0
Florida	1,066,297	0.97	63	8,198	5,145	63	-3,053
Georgia	987,889	1.50	97	7,595	5,773	76	-1,822
Hawaii	20,008	0.17	11	154	142	92	-12
Idaho	613,157	5.50	356	4,714	6,128	130	1,414
Illinois	1,349,719	0.92	60	10,377	5,706	55	-4,671
Indiana	1,158,610	1.67	108	8,908	4,261	48	-4,647
Iowa	938,095	2.51	162	7,212	4,431	61	-2,781
Kansas	553,177	1.83	118	4,253	3,613	85	-640
Kentucky	957,912	2.13	138	7,365	5,450	74	-1,915
Louisiana	806,509	1.58	102	6,201	4,216	68	-1,985
Maine	456,695	3.24	209	3,511	5,319	151	1,808
Maryland	339,166	0.63	41	2,608	2,890	111	282
Massachusetts	302,742	0.40	26	2,328	2,843	122	515
Michigan	2,114,691	1.78	115	16,258	17,297	106	1,039
Minnesota	1,985,609	3.84	248	15,266	10,739	70	-4,527
Mississippi	770,639	2.48	160	5,925	3,463	58	-2,462

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$1,403,854	$ 2.25	145	$10,793	$9,914	92	$ -879
Montana	528,501	5.34	345	4,063	6,906	170	2,843
Nebraska	432,605	2.13	138	3,326	3,523	106	197
Nevada	204,636	2.48	161	1,573	1,812	115	239
New Hampshire	225,861	2.04	132	1,736	2,194	126	458
New Jersey	344,984	0.36	23	2,652	4,361	164	1,709
New Mexico	395,068	2.55	165	3,037	4,104	135	1,067
New York	1,577,064	0.68	44	12,125	12,708	105	583
North Carolina	836,641	1.16	75	6,432	6,757	105	325
North Dakota	262,401	3.09	200	2,017	1,611	80	-406
Ohio	1,581,277	1.14	73	12,157	8,035	66	-4,122
Oklahoma	853,737	2.34	151	6,564	5,767	88	-797
Oregon	1,051,646	3.40	220	8,085	12,000	148	3,915
Pennsylvania	2,272,665	1.48	96	17,473	21,984	126	4,511
Rhode Island	46,306	0.38	25	356	283	79	-73
South Carolina	618,787	1.65	107	4,757	3,633	76	-1,124
South Dakota	280,911	3.13	203	2,160	2,455	114	295
Tennessee	1,170,147	2.09	135	8,996	6,843	76	-2,153
Texas	2,402,292	1.44	93	18,469	13,298	72	-5,171
Utah	715,633	4.34	281	5,502	5,998	109	496
Vermont	270,162	4.30	278	2,077	2,563	123	486
Virginia	893,038	1.34	86	6,866	6,373	93	-493
Washington	851,936	1.79	116	6,550	12,072	184	5,522
West Virginia	588,532	2.43	157	4,525	4,374	97	-151
Wisconsin	2,178,188	3.60	233	16,746	16,197	97	-549
Wyoming	487,491	9.23	597	3,748	8,985	240	5,237
U.S. Total	**$43,521,361**	**$ 1.55**	**100**	**$334,602**	**$334,602**	**100**	**$ 0**

TABLE A-18.—Capacity and effort measures for INDIVIDUAL INCOME TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$11,324,989	$96.19	71	$354,934	$282,257	80	$ -72,677
Alaska	3,387,293	260.84	193	106,160	210,338	198	104,178
Arizona	8,516,477	116.25	86	266,913	190,591	71	-76,322
Arkansas	5,832,953	85.27	63	182,809	163,781	90	-19,028
California	103,872,830	148.68	110	3,255,454	3,620,933	111	365,479
Colorado	12,070,819	144.45	107	378,309	338,920	90	-39,389
Connecticut	17,680,186	178.29	132	554,110	59,333	11	-494,777
Delaware	2,902,265	156.29	116	90,959	177,622	195	86,663
District of Columbia	3,702,950	168.19	124	116,053	256,647	221	140,594
Florida	34,525,927	128.03	95	1,082,069	0	0	-1,082,069
Georgia	16,880,381	104.80	78	529,044	495,639	94	-33,405
Hawaii	4,023,704	140.90	104	126,106	203,018	161	76,912
Idaho	2,773,369	101.42	75	86,920	112,470	129	25,550
Illinois	61,156,223	170.45	126	1,916,682	1,413,368	74	-503,314
Indiana	23,942,271	140.78	104	750,369	514,386	69	-235,983
Iowa	11,835,089	128.84	95	370,921	447,409	121	76,488
Kansas	9,964,292	134.26	99	312,289	209,171	67	-103,118
Kentucky	11,796,370	106.91	79	369,707	469,460	127	99,753
Louisiana	14,420,296	115.26	85	451,943	133,614	30	-318,329
Maine	3,134,191	90.53	67	98,228	75,157	77	-23,071
Maryland	21,269,770	161.06	119	666,611	1,185,094	178	518,483
Massachusetts	24,663,315	133.69	99	772,967	1,191,531	154	418,564
Michigan	45,779,416	157.17	116	1,434,762	1,653,116	115	218,354
Minnesota	16,292,369	128.46	95	510,615	956,933	187	446,318
Mississippi	5,644,116	74.04	55	176,891	131,598	74	-45,293

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$19,227,713	$125.52	93	$602,611	$475,605	79	$ -127,006
Montana	2,768,124	114.00	84	86,755	111,862	129	25,107
Nebraska	6,212,194	124.72	92	194,695	170,595	88	-24,100
Nevada	3,628,257	179.64	133	113,712	0	0	-113,712
New Hampshire	3,580,913	132.19	98	112,229	7,066	6	-105,163
New Jersey	38,369,648	164.08	121	1,202,534	709,653	59	-492,881
New Mexico	3,749,363	98.75	73	117,508	26,639	23	-90,869
New York	77,695,591	135.85	100	2,435,039	5,863,483	241	3,428,444
North Carolina	17,507,170	99.31	73	548,688	782,092	143	233,404
North Dakota	2,157,208	103.54	77	67,609	55,037	81	-12,572
Ohio	49,296,343	144.38	107	1,544,985	1,168,378	76	-376,607
Oklahoma	10,276,693	114.58	85	322,080	216,833	67	-105,247
Oregon	10,901,023	143.79	106	341,646	561,895	164	220,249
Pennsylvania	49,817,860	132.48	98	1,561,330	1,935,371	124	374,041
Rhode Island	3,551,431	119.04	88	111,305	103,784	93	-7,521
South Carolina	8,485,251	92.47	68	265,934	290,393	109	24,459
South Dakota	1,922,953	87.47	65	60,267	0	0	-60,267
Tennessee	14,365,892	104.73	77	450,238	22,385	5	-427,853
Texas	59,485,966	145.31	107	1,864,335	0	0	-1,864,335
Utah	4,229,804	104.55	77	132,565	158,268	119	25,703
Vermont	1,428,195	92.67	69	44,761	70,334	157	25,573
Virginia	22,319,879	136.23	101	699,522	714,086	102	14,564
Washington	18,130,413	155.34	115	568,221	0	0	-568,221
West Virginia	6,550,634	110.44	82	205,302	164,671	80	-40,631
Wisconsin	18,014,845	121.39	90	564,599	1,144,073	203	579,474
Wyoming	2,060,613	159.07	118	64,581	0	0	-64,581
U.S. Total	$933,125,837	$135.19	100	$29,244,889	$29,244,889	100	$ 0

TABLE A-19.—Capacity and effort measures for CORPORATION NET INCOME TAXES, by State, 1977

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Alabama	$1,633,139	$22.48	53	$82,962	$75,874	91	$ -7,088
Alaska	699,847	87.35	205	35,551	35,772	101	221
Arizona	1,100,575	24.35	57	55,908	51,788	93	-4,120
Arkansas	1,012,751	24.00	56	51,447	67,210	131	15,763
California	17,745,188	41.17	96	901,435	1,641,595	182	740,160
Colorado	2,046,670	39.70	93	103,968	80,575	77	-23,393
Connecticut	4,050,277	66.20	155	205,749	201,742	98	-4,007
Delaware	819,206	71.50	168	41,615	29,036	70	-12,579
District of Columbia	497,919	36.66	86	25,294	55,763	220	30,469
Florida	3,846,564	23.12	54	195,401	194,199	99	-1,202
Georgia	2,610,448	26.27	62	132,608	170,885	129	38,277
Hawaii	410,336	23.29	55	20,845	27,605	132	6,760
Idaho	405,962	24.06	56	20,622	31,034	150	10,412
Illinois	12,017,480	54.29	127	610,474	384,410	63	-226,064
Indiana	3,605,935	34.37	81	183,177	86,198	47	-96,979
Iowa	1,410,379	24.89	58	71,646	91,894	128	20,248
Kansas	1,747,257	38.16	89	88,759	122,712	138	33,953
Kentucky	2,857,013	41.97	98	145,133	131,254	90	-13,879
Louisiana	5,527,698	71.61	168	280,801	95,248	34	-185,553
Maine	432,465	20.25	47	21,969	35,200	160	13,231
Maryland	1,967,980	24.15	57	99,971	115,297	115	15,326
Massachusetts	3,677,804	32.31	76	186,828	397,237	213	210,409
Michigan	10,157,945	56.52	132	516,012	789,379	153	273,367
Minnesota	2,925,578	37.39	88	148,616	258,095	174	109,479
Mississippi	1,084,408	23.06	54	55,087	45,873	83	-9,214

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars. Per capita is in dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$3,267,166	$34.57	81	$165,968	$105,772	64	$ -60,196
Montana	393,836	26.29	62	20,006	24,957	125	4,951
Nebraska	819,454	26.67	63	41,627	41,946	101	319
Nevada	342,270	27.47	64	17,387	0	0	-17,387
New Hampshire	407,383	24.38	57	20,695	32,563	157	11,868
New Jersey	6,203,496	43.00	101	315,130	332,775	106	17,645
New Mexico	791,589	33.79	79	40,212	29,486	73	-10,726
New York	22,965,857	65.09	153	1,166,638	1,295,001	111	128,363
North Carolina	3,202,491	29.44	69	162,683	204,291	126	41,608
North Dakota	331,145	25.76	60	16,822	21,800	130	4,978
Ohio	9,117,725	43.28	101	463,170	315,481	68	-147,689
Oklahoma	4,351,523	78.64	184	221,052	70,635	32	-150,417
Oregon	1,417,750	30.31	71	72,020	91,104	126	19,084
Pennsylvania	9,585,130	41.32	97	486,913	665,993	137	179,080
Rhode Island	539,556	29.31	69	27,409	40,842	149	13,433
South Carolina	1,213,779	21.44	50	61,659	106,601	173	44,942
South Dakota	200,986	14.82	35	10,210	2,504	25	-7,706
Tennessee	2,239,468	26.46	62	113,762	156,042	137	42,280
Texas	19,537,980	77.36	181	992,506	0	0	-992,506
Utah	708,471	28.38	67	35,990	24,866	69	-11,124
Vermont	180,430	18.98	44	9,166	16,900	184	7,734
Virginia	2,437,250	24.11	57	123,809	159,152	129	35,343
Washington	1,937,653	26.91	63	98,431	0	0	-98,431
West Virginia	1,115,213	30.47	71	56,652	23,329	41	-33,323
Wisconsin	3,222,136	35.19	82	163,681	251,657	154	87,976
Wyoming	868,097	108.62	255	44,098	0	0	-44,098
U.S. Total	$181,688,659	$42.66	100	$9,229,572	$9,229,572	100	$ 0

TABLE A-20.—Capacity and effort measures for all PROPERTY TAXES, by State, 1977

State	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$198.61	70	$732,857	$220,095	30	$ -512,762
Alaska	360.43	127	146,696	126,599	86	-20,097
Arizona	245.11	86	562,779	704,170	125	141,391
Arkansas	211.19	74	452,802	234,803	52	-217,999
California	340.77	120	7,461,519	9,593,070	129	2,131,551
Colorado	300.06	106	785,858	822,739	105	36,881
Connecticut	327.55	115	1,018,041	1,282,099	126	264,058
Delaware	376.22	132	218,961	78,001	36	-140,960
District of Columbia	325.33	115	224,475	165,800	74	-58,675
Florida	297.76	105	2,516,629	1,783,654	71	-732,975
Georgia	231.63	82	1,169,254	956,803	82	-212,451
Hawaii	338.46	119	302,923	149,200	49	-153,723
Idaho	259.69	91	222,557	175,329	79	-47,228
Illinois	321.77	113	3,618,284	3,576,476	99	-41,808
Indiana	281.11	99	1,498,332	1,293,667	86	-204,665
Iowa	321.78	113	926,392	837,217	90	-89,175
Kansas	291.47	103	677,967	695,946	103	17,979
Kentucky	219.18	77	757,932	366,620	48	-391,312
Louisiana	265.97	94	1,042,872	388,747	37	-654,125
Maine	244.76	86	265,570	258,017	97	-7,553
Maryland	283.20	100	1,172,164	1,098,442	94	-73,722
Massachusetts	271.96	96	1,572,495	2,840,898	181	1,268,403
Michigan	291.67	103	2,662,668	3,001,813	113	339,145
Minnesota	295.30	104	1,173,802	1,077,283	92	-96,519
Mississippi	182.34	64	435,603	277,613	64	-157,990

NOTE: Potential tax yield amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
	Per Capita	Index				
Missouri	$257.02	90	$1,233,969	$927,092	75	$ -306,877
Montana	312.60	110	237,890	275,337	116	37,447
Nebraska	278.14	98	434,179	556,916	128	122,737
Nevada	333.38	117	211,031	166,275	79	-44,756
New Hampshire	272.47	96	231,329	324,663	140	93,334
New Jersey	320.55	113	2,349,302	3,430,790	146	1,081,488
New Mexico	244.63	86	291,113	132,388	45	-158,725
New York	257.00	90	4,606,481	8,033,767	174	3,427,286
North Carolina	235.17	83	1,299,297	735,391	57	-563,906
North Dakota	261.81	92	170,965	146,105	85	-24,860
Ohio	308.86	109	3,305,150	2,668,645	81	-636,505
Oklahoma	270.79	95	761,180	378,800	50	-382,380
Oregon	281.15	99	668,007	838,763	126	170,756
Pennsylvania	294.96	104	3,476,053	2,370,323	68	-1,105,730
Rhode Island	241.62	85	225,915	299,699	133	73,784
South Carolina	222.72	78	640,554	369,123	58	-271,431
South Dakota	237.67	84	163,752	211,400	129	47,648
Tennessee	220.84	78	949,388	607,800	64	-341,588
Texas	288.58	102	3,702,530	2,984,952	81	-717,578
Utah	260.10	92	329,813	241,697	73	-88,116
Vermont	264.57	93	127,786	159,737	125	31,951
Virginia	260.46	92	1,337,445	981,741	73	-355,704
Washington	285.95	101	1,046,004	837,095	80	-208,909
West Virginia	258.03	91	479,676	208,596	43	-271,080
Wisconsin	294.82	104	1,371,209	1,389,510	101	18,301
Wyoming	432.45	152	175,573	163,350	93	-12,223
U.S. Total	$284.03	100	$61,445,056	$61,445,056	100	$ 0

TABLE A-21.—Capacity and effort measures for RESIDENTIAL PROPERTY (Nonfarm) TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$18,876,100	$81.08	58	$299,190	$89,699	30	$ -209,491
Alaska	4,759,600	185.36	132	75,441	63,841	85	-11,600
Arizona	18,993,800	131.12	93	301,056	379,334	126	78,278
Arkansas	11,705,300	86.54	62	185,532	95,600	52	-89,932
California	285,975,200	207.01	147	4,532,766	5,633,832	124	1,101,066
Colorado	25,488,200	154.25	110	403,993	431,449	107	27,456
Connecticut	38,653,400	197.13	140	612,665	758,226	124	145,561
Delaware	6,169,000	168.01	120	97,780	29,537	30	-68,243
District of Columbia	7,118,100	163.51	116	112,823	81,725	72	-31,098
Florida	99,864,100	187.28	133	1,582,867	1,092,429	69	-490,438
Georgia	33,428,700	104.96	75	529,852	424,571	80	-105,281
Hawaii	12,277,000	217.42	155	194,593	92,791	48	-101,802
Idaho	6,049,600	111.89	80	95,887	74,147	77	-21,740
Illinois	103,517,100	145.91	104	1,640,768	1,565,130	95	-75,638
Indiana	34,829,100	103.57	74	552,049	475,084	86	-76,965
Iowa	21,586,300	118.84	85	342,147	295,709	86	-46,438
Kansas	16,347,400	111.40	79	259,110	258,628	100	-482
Kentucky	19,350,700	88.70	63	306,713	143,913	47	-162,800
Louisiana	25,994,200	105.08	75	412,014	151,083	37	-260,931
Maine	10,491,600	153.27	109	166,294	157,001	94	-9,293
Maryland	45,028,500	172.44	123	713,711	662,180	93	-51,531
Massachusetts	58,348,200	159.95	114	924,831	1,641,403	177	716,572
Michigan	76,546,300	132.90	95	1,213,275	1,315,403	108	102,128
Minnesota	36,090,300	143.91	102	572,039	517,884	91	-54,155
Mississippi	11,283,500	74.86	53	178,846	114,708	64	-64,138

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$33,422,300	$110.34	79	$529,750	$389,306	73	$ -140,444
Montana	5,382,300	112.10	80	85,311	110,017	129	24,706
Nebraska	9,944,200	100.97	72	157,618	209,418	133	51,800
Nevada	6,227,500	155.94	111	98,707	75,780	77	-22,927
New Hampshire	9,111,200	170.10	121	144,414	199,132	138	54,718
New Jersey	80,251,800	173.56	124	1,272,008	1,827,077	144	555,069
New Mexico	7,473,000	99.54	71	118,449	54,450	46	-63,999
New York	143,477,700	126.88	90	2,274,152	3,877,544	171	1,603,392
North Carolina	38,279,500	109.82	78	606,738	334,844	55	-271,894
North Dakota	3,250,100	78.89	56	51,515	38,800	75	-12,715
Ohio	98,278,100	145.57	104	1,557,729	1,220,588	78	-337,141
Oklahoma	17,821,600	100.49	72	282,476	136,421	48	-146,055
Oregon	21,974,100	146.59	104	348,294	428,582	123	80,288
Pennsylvania	106,158,800	142.78	102	1,682,639	1,111,982	66	-570,657
Rhode Island	8,697,000	147.43	105	137,849	180,041	131	42,192
South Carolina	18,612,500	102.58	73	295,012	167,510	57	-127,502
South Dakota	3,541,100	81.46	58	56,127	71,797	128	15,670
Tennessee	29,790,500	109.84	78	472,186	296,115	63	-176,071
Texas	85,048,000	105.07	75	1,348,029	1,069,219	79	-278,810
Utah	10,764,700	134.56	96	170,623	123,732	73	-46,891
Vermont	4,969,700	163.09	116	78,771	94,588	120	15,817
Virginia	47,981,200	148.10	105	760,512	549,864	72	-210,648
Washington	35,986,000	155.93	111	570,386	443,725	78	-126,661
West Virginia	10,967,100	93.51	67	173,831	74,051	43	-99,780
Wisconsin	47,732,300	162.67	116	756,567	708,187	94	-48,380
Wyoming	3,469,600	135.45	96	54,994	52,873	96	-2,121
U.S. Total	**$1,917,383,200**	**$140.48**	**100**	**$30,390,950**	**$30,390,950**	**100**	**$ 0**

TABLE A-22.—Capacity and effort measures for COMMERCIAL AND INDUSTRIAL PROPERTY TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$19,127,320	$79.99	78	$295,169	$90,893	31	$ -204,276
Alaska	4,351,967	165.01	160	67,159	58,373	87	-8,786
Arizona	11,723,548	78.80	76	180,916	234,136	129	53,220
Arkansas	9,963,743	71.72	70	153,759	81,376	53	-72,383
California	152,147,854	107.23	104	2,347,916	2,997,378	128	649,462
Colorado	16,542,159	97.47	95	255,275	280,016	110	24,741
Connecticut	21,073,011	104.63	101	325,195	413,369	127	88,174
Delaware	6,422,090	170.28	165	99,104	30,749	31	-68,355
District of Columbia	5,879,661	131.50	128	90,734	67,506	74	-23,228
Florida	40,458,028	73.87	72	624,340	442,577	71	-181,763
Georgia	28,223,244	86.28	84	435,536	358,457	82	-77,079
Hawaii	5,228,012	90.14	87	80,678	39,514	49	-41,164
Idaho	4,295,527	77.35	75	66,288	52,648	79	-13,640
Illinois	88,985,021	122.12	118	1,373,199	1,345,411	98	-27,788
Indiana	42,270,956	122.39	119	652,317	576,594	88	-75,723
Iowa	15,305,509	82.04	80	236,192	209,669	89	-26,523
Kansas	13,817,094	91.67	89	213,223	218,596	103	5,373
Kentucky	20,188,010	90.09	87	311,537	150,141	48	-161,396
Louisiana	29,178,095	114.84	111	450,271	169,588	38	-280,683
Maine	4,844,579	68.90	67	74,761	72,497	97	-2,264
Maryland	21,379,928	79.71	77	329,931	314,409	95	-15,522
Massachusetts	33,565,300	89.58	87	517,973	944,231	182	426,258
Michigan	75,199,566	127.12	123	1,160,465	1,292,261	111	131,796
Minnesota	24,252,089	94.15	91	374,253	348,010	93	-26,243
Mississippi	9,790,690	63.24	61	151,088	99,533	66	-51,555

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$30,165,589	$96.96	94	$465,510	$351,372	75	$ -114,138
Montana	4,158,086	84.32	82	64,167	84,993	132	20,826
Nebraska	7,910,118	78.20	76	122,067	166,582	136	44,515
Nevada	5,064,511	123.47	120	78,155	61,628	79	-16,527
New Hampshire	4,274,683	77.70	75	65,966	93,426	142	27,460
New Jersey	57,961,312	122.04	118	894,448	1,319,594	148	425,146
New Mexico	5,803,104	75.25	73	89,552	42,283	47	-47,269
New York	126,043,317	108.52	105	1,945,076	3,406,373	175	1,461,297
North Carolina	31,234,109	87.24	85	481,999	273,216	57	-208,783
North Dakota	2,489,385	58.83	57	38,416	29,718	77	-8,698
Ohio	85,949,663	123.95	120	1,326,358	1,067,472	80	-258,886
Oklahoma	18,701,511	102.67	100	288,598	143,157	50	-145,441
Oregon	15,148,386	98.39	95	233,767	295,453	126	61,686
Pennsylvania	88,865,832	116.36	113	1,371,360	930,844	68	-440,516
Rhode Island	4,907,223	80.99	79	75,727	101,587	134	25,860
South Carolina	14,845,696	79.66	77	229,096	133,609	58	-95,487
South Dakota	2,335,390	52.31	51	36,039	47,351	131	11,312
Tennessee	24,331,438	87.34	85	375,478	241,853	64	-133,625
Texas	106,212,704	127.75	124	1,639,054	1,335,301	81	-303,753
Utah	7,283,824	88.65	86	112,403	83,722	74	-28,681
Vermont	2,126,067	67.93	66	32,809	40,465	123	7,656
Virginia	27,323,072	82.11	80	421,644	313,122	74	-108,522
Washington	23,654,560	99.79	97	365,033	291,673	80	-73,360
West Virginia	12,116,323	100.58	98	186,977	81,810	44	-105,167
Wisconsin	28,060,006	93.10	90	433,017	416,316	96	-16,701
Wyoming	4,368,087	166.03	161	67,407	66,565	99	-842
U.S. Total	**$1,445,546,997**	**$103.12**	**100**	**$22,307,417**	**$22,307,417**	**100**	**$ 0**

TABLE A-23.—Capacity and effort measures for FARM REAL ESTATE PROPERTY TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$6,264,000	$11.41	76	$42,099	$7,900	19	$ -34,199
Alaska	65,000	1.07	7	437	1,000	229	563
Arizona	4,896,000	14.33	95	32,905	24,700	75	-8,205
Arkansas	9,013,000	28.25	188	60,574	28,000	46	-32,574
California	23,151,000	7.11	47	155,592	383,900	247	228,308
Colorado	9,984,000	25.62	170	67,100	41,800	62	-25,300
Connecticut	836,000	1.81	12	5,619	9,600	171	3,981
Delaware	891,000	10.29	68	5,988	12,400	207	6,412
District of Columbia	0	0.0	0	0	0	0	0
Florida	10,956,000	8.71	58	73,632	70,700	96	-2,932
Georgia	8,653,000	11.52	77	58,155	46,100	79	-12,055
Hawaii	1,633,000	12.26	82	10,975	8,200	75	-2,775
Idaho	6,427,000	50.40	335	43,194	34,000	79	-9,194
Illinois	41,499,000	24.80	165	278,904	326,500	117	47,596
Indiana	19,819,000	24.99	166	133,198	90,700	68	-42,498
Iowa	41,690,000	97.32	647	280,187	267,700	96	-12,487
Kansas	18,311,000	52.91	352	123,063	128,600	104	5,537
Kentucky	9,223,000	17.93	119	61,985	32,700	53	-29,285
Louisiana	6,507,000	11.15	74	43,732	13,200	30	-30,532
Maine	676,000	4.19	28	4,543	7,900	174	3,357
Maryland	3,936,000	6.39	43	26,453	18,300	69	-8,153
Massachusetts	754,000	0.88	6	5,067	13,400	264	8,333
Michigan	8,897,000	6.55	44	59,794	122,500	205	62,706
Minnesota	19,951,000	33.73	224	134,085	118,900	89	-15,185
Mississippi	6,585,000	18.52	123	44,256	20,300	46	-23,956

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$17,148,000	$24.00	160	$115,247	$87,200	76	$ -28,047
Montana	9,470,000	83.63	556	63,645	45,400	71	-18,245
Nebraska	19,248,000	82.87	551	129,361	144,400	112	15,039
Nevada	783,000	8.31	55	5,262	4,600	87	-662
New Hampshire	383,000	3.03	20	2,574	4,400	171	1,826
New Jersey	2,034,000	1.87	12	13,670	18,400	135	4,730
New Mexico	4,210,000	23.78	158	28,294	8,100	29	-20,194
New York	6,438,000	2.41	16	43,268	108,500	251	65,232
North Carolina	8,910,000	10.84	72	59,882	36,400	61	-23,482
North Dakota	10,759,000	110.73	737	72,308	70,400	97	-1,908
Ohio	18,945,000	11.90	79	127,324	128,900	101	1,576
Oklahoma	13,432,000	32.11	214	90,273	46,500	52	-43,773
Oregon	5,365,000	15.18	101	36,057	47,600	132	11,543
Pennsylvania	9,780,000	5.58	37	65,729	70,000	106	4,271
Rhode Island	120,000	0.86	6	806	1,600	199	794
South Carolina	4,073,000	9.52	63	27,374	12,700	46	-14,674
South Dakota	8,827,000	86.10	573	59,324	75,100	127	15,776
Tennessee	8,012,000	12.53	83	53,847	37,000	69	-16,847
Texas	40,040,000	20.97	140	269,098	193,300	72	-75,798
Utah	3,032,000	16.07	107	20,377	13,300	65	-7,077
Vermont	974,000	13.55	90	6,546	12,000	183	5,454
Virginia	6,760,000	8.85	59	45,432	31,900	70	-13,532
Washington	7,954,000	14.61	97	53,457	53,100	99	-357
West Virginia	1,832,000	6.62	44	12,312	3,100	25	-9,212
Wisconsin	11,135,000	16.09	107	74,835	155,700	208	80,865
Wyoming	3,565,000	59.01	393	23,959	13,200	55	-10,759
U.S. Total	**$483,846,000**	**$15.03**	**100**	**$3,251,800**	**$3,251,800**	**100**	**$ 0**

TABLE A-24.—Capacity and effort measures for PUBLIC UTILITY PROPERTY TAXES, by State, 1977

State	Electric Tax Base	Gas Tax Base	Telephone Tax Base	Total Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 3,778,730	$ 1,037,792	$ 1,833,991	$ 6,650,513	$26.12	103	$ 96,399	$ 31,603	33	$ −64,796
Alaska	19,929	55,389	177,090	252,408	8.99	35	3,659	3,385	93	−274
Arizona	1,155,460	855,071	1,294,185	3,304,716	20.86	82	47,902	66,000	138	18,098
Arkansas	1,565,724	1,028,800	1,057,549	3,652,073	24.69	97	52,937	29,827	56	−23,110
California	10,665,347	4,295,511	14,376,589	29,337,447	19.42	76	425,245	577,960	136	152,715
Colorado	1,324,588	1,161,287	1,618,301	4,104,176	22.71	89	59,490	69,474	117	9,984
Connecticut	2,797,666	344,422	2,001,904	5,143,992	23.99	94	74,562	100,904	135	26,342
Delaware	647,414	75.666	386,920	1,110,000	27.64	109	16,089	5,315	33	−10,774
D.C.	549,764	66,273	827,074	1,443,111	30.32	119	20,918	16,569	79	−4,349
Florida	10,049,023	801,514	5,416,484	16,267,021	27.90	110	235,790	177,948	75	−57,842
Georgia	5,760,738	1,331,637	2,960,130	10,052,505	28.87	114	145,711	127,675	88	−18,036
Hawaii	616,990	33,222	500,317	1,150,529	18.63	73	16,677	8,695	52	−7,982
Idaho	473,149	224,422	488,208	1,185,779	20.06	79	17,188	14,534	85	−2,654
Illinois	12,014,824	2,936,555	7,498,726	22,450,105	28.94	114	325,413	339,435	104	14,022
Indiana	6,437,292	1,573,070	3,080,941	11,091,303	30.16	119	160,768	151,289	94	−9,479
Iowa	1,983,383	997,239	1,701,424	4,682,046	23.57	93	67,866	64,139	95	−3,727
Kansas	2,268,938	2,005,302	1,422,276	5,696,516	35.50	140	82,571	90,122	109	7,551
Kentucky	2,548,249	1,125,659	1,686,353	5,360,261	22.47	88	77,697	39,866	51	−37,831
Louisiana	5,031,796	2,351,444	2,058,333	9,441,573	34.90	137	136,855	54,876	40	−81,979
Maine	762,203	26,463	589,182	1,377,848	18.41	72	19,972	20,619	103	647
Maryland	3,980,629	487,220	2,573,824	7,041,673	24.66	97	102,069	103,553	101	1,484
Massachusetts	4,242,667	941,620	3,413,448	8,597,735	21.55	85	124,624	241,864	194	117,240
Michigan	8,038,625	2,393,487	5,375,718	15,807,830	25.10	99	229,134	271,649	119	42,515
Minnesota	3,184,857	904,102	2,356,387	6,445,346	23.50	93	93,425	92,489	99	−936
Mississippi	2,125,718	996,494	1,114,648	4,236,860	25.71	101	61,413	43,072	70	−18,341

NOTE: Potential tax yield, amount collected and amount collected less potential tax yields are in thousands of dollars. Per capita is in dollars.

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State	Electric Tax Base	Gas Tax Base	Telephone Tax Base	Total Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
					Per Capita	Index				
Missouri	$ 4,494,343	$ 1,217,135	$ 2,806,091	$ 8,517,569	$25.72	101	$ 123,462	$ 99,214	80	$ −24,248
Montana	814,549	461,616	432,526	1,708,691	32.55	128	24,767	34,927	141	10,160
Nebraska	0	780,321	953,617	1,733,938	16.10	63	25,133	36,516	145	11,383
Nevada	1,316,927	179,400	497,939	1,994,266	45.67	180	28,907	24,267	84	−4,640
New Hampshire	693,737	63,294	510,618	1,267,649	21.64	85	18,375	27,705	151	9,330
New Jersey	5,539,621	1,265,708	4,866,019	11,671,348	23.08	91	169,176	265,719	157	96,543
New Mexico	1,885,246	1,296,295	600,332	3,781,873	46.07	181	54,818	27,555	50	−27,263
New York	10,939,386	2,319,825	10,472,183	23,731,394	19.19	76	343,985	641,350	186	297,365
North Carolina	6,817,531	630,649	2,947,047	10,395,227	27.27	107	150,678	90,931	60	−59,747
North Dakota	70,503	152,020	379,492	602,015	13.36	53	8,726	7,187	82	−1,539
Ohio	11,317,367	2,953,166	5,994,359	20,264,892	27.45	108	293,739	251,685	86	−42,054
Oklahoma	3,258,991	1,945,446	1,683,009	6,887,446	35.52	140	99,833	52,722	53	−47,111
Oregon	1,527,992	516,891	1,396,910	3,441,793	21.00	83	49,889	67,128	135	17,239
Pennsylvania	14,275,617	2,952,823	7,354,292	24,582,732	30.24	119	356,325	257,497	72	−98,828
Rhode Island	123,690	130,540	541,431	795,661	12.33	49	11,533	16,471	143	4,938
South Carolina	4,103,210	553,149	1,488,695	6,145,054	30.97	122	89,072	55,304	62	−33,768
South Dakota	318,326	151,791	375,826	845,943	17.80	70	12,262	17,152	140	4,890
Tennessee	75,950	907,252	2,319,836	3,303,038	11.14	44	47,877	32,832	69	−15,045
Texas	17,038,192	6,153,320	7,601,871	30,793,383	34.79	137	446,349	387,132	87	−59,217
Utah	667,697	410,294	744,043	1,822,034	20.83	82	26,410	20,943	79	−5,467
Vermont	385,331	19,189	261,913	666,433	20.00	79	9,660	12,684	131	3,024
Virginia	4,173,492	626,639	2,778,859	7,578,990	21.39	84	109,857	86,855	79	−23,002
Washington	1,111,175	617,303	2,212,741	3,941,219	15.62	61	57,128	48,597	85	−8,531
West Virginia	5,268,812	1,258,891	823,513	7,351,216	57.32	226	106,556	49,635	47	−56,921
Wisconsin	3,559,914	1,208,314	2,599,153	7,367,381	22.96	90	106,790	109,307	102	2,517
Wyoming	1,361,699	400,041	253,628	2,015,368	71.95	283	29,213	30,712	105	1,499
US Total	**$193,163,001**	**$57,220,973**	**$128,705,945**	**$379,089,919**	**$25.40**	**100**	**$5,494,889**	**$5,494,889**	**100**	**$ 0**

TABLE A-25.—Capacity and effort measures for DEATH AND GIFT TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$195,016	$ 4.63	55	$17,068	$4,208	25	$ -12,860
Alaska	15,911	3.42	41	1,393	193	14	-1,200
Arizona	184,309	7.03	83	16,131	4,723	29	-11,408
Arkansas	111,936	4.57	54	9,797	2,416	25	-7,381
California	2,639,640	10.55	125	231,024	366,334	159	135,310
Colorado	196,012	6.55	78	17,155	26,516	155	9,361
Connecticut	450,934	12.70	151	39,466	49,019	124	9,553
Delaware	53,272	8.01	95	4,662	7,660	164	2,998
District of Columbia	147,863	18.76	222	12,941	19,853	153	6,912
Florida	1,263,222	13.08	155	110,558	49,319	45	-61,239
Georgia	312,177	5.41	64	27,322	15,272	56	-12,050
Hawaii	53,688	5.25	62	4,699	4,104	87	-595
Idaho	71,401	7.29	86	6,249	3,559	57	-2,690
Illinois	1,562,790	12.16	144	136,777	83,561	61	-53,216
Indiana	533,575	8.76	104	46,699	26,399	57	-20,300
Iowa	497,357	15.12	179	43,529	33,068	76	-10,461
Kansas	342,681	12.89	153	29,992	17,557	59	-12,435
Kentucky	212,775	5.39	64	18,622	19,229	103	607
Louisiana	256,957	5.74	68	22,489	20,002	89	-2,487
Maine	86,182	6.95	82	7,543	8,041	107	498
Maryland	287,028	6.07	72	25,121	19,845	79	-5,276
Massachusetts	523,263	7.92	94	45,796	71,933	157	26,137
Michigan	667,330	6.40	76	58,405	50,663	87	-7,742
Minnesota	313,934	6.91	82	27,476	43,214	157	15,738
Mississippi	96,322	3.53	42	8,430	4,294	51	-4,136

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	$481,975	$ 8.79	104	$42,183	$19,715	47	$ -22,468
Montana	70,547	8.11	96	6,174	6,483	105	309
Nebraska	274,677	15.40	183	24,040	1,861	8	-22,179
Nevada	113,384	15.68	186	9,923	0	0	-9,923
New Hampshire	81,774	8.43	100	7,157	7,340	103	183
New Jersey	697,608	8.33	99	61,055	86,997	142	25,942
New Mexico	78,974	5.81	69	6,912	4,490	65	-2,422
New York	1,981,982	9.68	115	173,465	199,273	115	25,808
North Carolina	328,179	5.20	62	28,723	37,053	129	8,330
North Dakota	78,282	10.49	124	6,851	3,650	53	-3,201
Ohio	926,562	7.58	90	81,093	24,770	31	-56,323
Oklahoma	265,178	8.26	98	23,209	27,451	118	4,242
Oregon	172,259	6.35	75	15,076	28,445	189	13,369
Pennsylvania	954,686	7.09	84	83,555	146,474	175	62,919
Rhode Island	83,939	7.86	93	7,346	8,964	122	1,618
South Carolina	156,142	4.75	56	13,666	10,785	79	-2,881
South Dakota	74,954	9.52	113	6,560	5,632	86	-928
Tennessee	380,857	7.75	92	33,333	41,628	125	8,295
Texas	1,250,873	8.53	101	109,477	66,568	61	-42,909
Utah	51,148	3.53	42	4,477	5,564	124	1,087
Vermont	42,198	7.65	91	3,693	2,595	70	-1,098
Virginia	402,954	6.87	81	35,267	23,958	68	-11,309
Washington	338,456	8.10	96	29,622	47,822	161	18,200
West Virginia	93,097	4.38	52	8,148	9,082	111	934
Wisconsin	349,467	6.58	78	30,586	53,257	174	22,671
Wyoming	39,950	8.61	102	3,496	3,592	103	96
U.S. Total	$20,845,677	$ 8.43	100	$1,824,431	$1,824,431	100	$ 0

TABLE A-26.—Capacity and effort measures for SEVERANCE TAXES, by State, 1977

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$1,287,218	$ 9.81	98	$36,210	$13,757	38	$ -22,453
Alaska	1,303,054	90.06	899	36,656	23,758	65	-12,898
Arizona	1,581,082	19.37	193	44,477	0	0	-44,477
Arkansas	567,723	7.45	74	15,970	10,495	66	-5,475
California	4,054,896	5.21	52	114,067	1,530	1	-112,537
Colorado	1,343,536	14.43	144	37,795	2,320	6	-35,475
Connecticut	34,318	0.31	3	965	0	[illegible]	-965
Delaware	1,809	0.09	1	51	0	0	-51
District of Columbia	0	0.0	0	0	0	0	0
Florida	1,604,592	5.34	53	45,138	47,076	104	1,938
Georgia	471,035	2.63	26	13,251	0	0	-13,251
Hawaii	43,750	1.38	14	1,231	0	0	-1,231
Idaho	217,839	7.15	71	6,128	203	3	-5,925
Illinois	1,746,402	4.37	44	49,128	0	0	-49,128
Indiana	616,863	3.26	32	17,353	580	3	-16,773
Iowa	231,290	2.26	23	6,506	0	0	-6,506
Kansas	1,341,620	16.23	162	37,741	816	2	-36,925
Kentucky	3,495,619	28.44	284	98,334	113,005	115	14,671
Louisiana	10,471,580	75.13	750	294,573	495,498	168	200,925
Maine	42,087	1.09	11	1,184	0	0	-1,184
Maryland	196,043	1.33	13	5,515	0	0	-5,515
Massachusetts	73,537	0.36	4	2,069	0	0	-2,069
Michigan	1,511,086	4.66	46	42,508	9,574	23	-32,934
Minnesota	873,665	6.18	62	24,577	59,718	243	35,141
Mississippi	498,567	5.87	59	14,025	25,358	181	11,333

NOTE: Potential tax yield amount collected and amount collected less potential tax yields are in thousands of dollars.

State	Tax Base	Tax Capacity		Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
		Per Capita	Index				
Missouri	$885,657	$ 5.19	52	$24,914	$ 0	0	$ -24,914
Montana	685,753	25.35	253	19,291	43,543	226	24,252
Nebraska	125,083	2.25	22	3,519	1,131	32	-2,388
Nevada	251,263	11.17	111	7,068	105	1	-6,963
New Hampshire	16,910	0.56	6	476	144	30	-332
New Jersey	127,468	0.49	5	3,586	0	0	-3,586
New Mexico	2,905,900	68.69	685	81,745	102,783	126	21,038
New York	439,468	0.69	7	12,363	0	0	-12,363
North Carolina	218,458	1.11	11	6,145	0	0	-6,145
North Dakota	277,283	11.94	119	7,800	15,418	198	7,618
Ohio	1,494,323	3.93	39	42,036	3,918	9	-38,118
Oklahoma	3,500,812	35.03	350	98,480	191,351	194	92,871
Oregon	116,600	1.38	14	3,280	3,680	112	400
Pennsylvania	3,199,087	7.64	76	89,993	0	0	-89,993
Rhode Island	5,591	0.17	2	157	0	0	-157
South Carolina	146,608	1.43	14	4,124	0	0	-4,124
South Dakota	108,006	4.41	44	3,038	536	18	-2,502
Tennessee	446,448	2.92	29	12,559	2,052	16	-10,507
Texas	19,973,852	43.79	437	561,878	907,281	161	345,403
Utah	1,140,779	25.31	253	32,091	8,931	28	-23,160
Vermont	38,323	2.23	22	1,078	0	0	-1,078
Virginia	1,127,654	6.18	62	31,722	705	2	-31,017
Washington	194,696	1.50	15	5,477	35,265	644	29,788
West Virginia	3,719,243	56.28	562	104,625	0	0	-104,625
Wisconsin	140,629	0.85	8	3,956	698	18	-3,258
Wyoming	2,180,781	151.10	1,508	61,347	46,969	77	-14,378
U.S. Total	**$77,075,886**	**$10.02**	**100**	**$2,168,198**	**$2,168,198**	**100**	**$ 0**

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